

Preface to the 37th Edition

Introduction to the Harmonized Tariff Schedule

The Harmonized Tariff Schedule of the United States, Annotated for Statistical Reporting Purposes (HTS), is published by the U.S. International Trade Commission (Commission) as directed by Congress in section 1207 of the Omnibus Trade and Competitiveness Act of 1988 (Public Law 100-418; 19 U.S.C. 3007) (1988 Act).¹ Pursuant to that Act, this edition of the HTS contains the current legal (enacted or proclaimed) and non-legal (statistical or reference) provisions specifically designated as such in section 1204(a) of the 1988 Act (102 Stat. 1148).² All goods imported into the United States are subject to the provisions of the HTS, as well as to regulations of U.S. Customs and Border Protection (Customs) and the many laws that Customs enforces. General notes 1 through 3 explain the structure of the HTS and define terms and symbols used throughout the schedule. The Commission publishes annual editions of the HTS on January 1, as well as any printed supplements and on-line revisions that may be needed during the calendar year to keep each annual edition current. In addition to showing tariff and statistical changes effective as of January 1, 2024, this edition contains all changes since the last printed edition (April 2024), as reflected in the Change Records to each revision. Ten online revisions were posted to update the 2024 schedule.

Because section 1204(c) of the 1988 Act states that the Commission's publications of the HTS, as updated, are statutory in nature, the HTS represents the authoritative compilation of the tariff and statistical provisions applicable to goods in trade. Other resources provided by the Commission, such as the online trade Data Web or the HTS search tool, can assist in identifying the treatment of goods in trade, but importers are encouraged to rely primarily on the current official HTS itself in preparing Customs documents. The classification of imported goods is first the legal responsibility of importers, while the interpretation of the HTS with regard to such goods is the responsibility of Customs. Except for goods listed in the Notice to Exporters, goods being exported from the United States can also be reported under the HTS

¹ Section 1207(a) of the 1988 Act provides that "[t]he Commission shall compile and publish, at appropriate intervals, and keep up to date the Harmonized Tariff Schedule and related information in the form of printed copy...." Section 1207(b) of the 1988 Act provides that the published copy of the HTS "shall contain— (1) the then current Harmonized Tariff Schedule; (2) statistical annotations and related statistical information formulated under section 484(f) of the Tariff Act of 1930 (19 U.S.C. 1484(f)); and (3) such other matters as the Commission considers to be necessary or appropriate to carry out the purposes enumerated in the Preamble to the [Harmonized System] Convention." The Commission's Office of Tariff Affairs and Trade Agreements is primarily responsible for the HTS and related matters.

² The legal text of the HTS includes the General Rules of Interpretation (GRIs); Additional U.S. Rules of Interpretation; General Notes; chapters 1 through 99 (organized into sections I through XXII); section and chapter notes (including additional U.S. notes); headings and subheadings through the 8-digit level (with their numbers, article descriptions, tariff rates, and special tariff programs); Chemical Appendix; Pharmaceutical Appendix; and Intermediate Chemicals for Dyes Appendix. The non-legal text includes the 10-digit statistical reporting numbers (annotations), notes, annexes, suffixes, and units of quantity; table of contents; footnotes; index; and similar elements.

provisions covering them; the goods listed in that Notice must instead be reported under provisions of Schedule B,³ administered by the United States Census Bureau (Census).

The HTS contains the structured nomenclature commonly known as the Harmonized System (HS),⁴ whose numbered provisions appear in the schedule as 4-digit headings and subordinate 6-digit subheadings of chapters 1 through 97.⁵ The narrowest legal categories appear as 8-digit U.S. subheadings together with their rates of duty; some HS product categories are not subdivided but end in zeroes and have U.S. duty rates attached to them. Statistical provisions that may appear at the 10-digit level do not affect the legal classification of goods in trade. The 4- and 6-digit HS provisions are administered by the World Customs Organization (WCO), and their wording, numbering, and coverage are internationally agreed and subject to periodic changes (usually implemented every five years, with the last such changes becoming effective in 2022).⁶ In general, requests for changes in the HS notes or nomenclature should be submitted first to the Commission for appropriate review and potential submission to the WCO, while changes in HTS legal provisions or rates of duty must be enacted.

The HS General Rules of Interpretation (GRIs) and the Additional U.S. Rules of Interpretation are applied to the legal provisions of chapters 1 through 97 to determine how goods should be classified in the headings and subheadings of the HTS. Although classification is largely uniform among countries using the HS, national differences may exist due to judicial or customs rulings or national legislation and may also exist with regard to newly developed types of goods. Because the HTS is a hierarchical system of product description, in which goods are classified “from the top down,” it is not possible to classify all goods in trade by doing an electronic search. Thus, the potentially applicable 4-digit headings should first be compared to find the most specific heading; once a heading is chosen, its provisions at the first indentation level in the nomenclature structure should be compared, and that comparison continues at each indentation level until a legal classification is possible. Goods are classified in the provisions of chapters 1 through 97, although many shipments may be eligible for different duty treatment under U.S. chapters 98 or 99 on proper documentation.

The nonlegal statistical elements that appear in the HTS are formulated by an interagency committee authorized under section 484(f) of the Tariff Act of 1930 (19 U.S.C. 1484(f)) and chaired by the Commission. Information about the operation of this Committee and procedures for requesting statistical changes in the HTS or in the export schedule, Schedule B, are set forth later in this preface. Other nonlegal elements are included for the convenience of the user. For example, footnotes (which may elaborate on a provision or refer

³ See <http://www.census.gov/foreign-trade/schedules/b/>.

⁴ The Harmonized Commodity Description and Coding System is set forth in an annex to the Harmonized System Convention administered by the World Customs Organization (WCO), and became effective for the United States as of January 1, 1989.

⁵ A “heading” is a provision whose article description is not indented, while a “subheading” (6- or 8- digit) has an indented and subordinate description covering a subset of the heading’s product scope.

⁶ These changes are proclaimed in the HTS by the President under section 1206 of the 1988 Act, following a USITC investigation under section 1205 of that Act and the required Congressional lay-over. See sections 1205-1206 of the 1988 Act (19 U.S.C. 3005-3006).

to another HTS provision) are merely informational, their presence or absence has no legal effect, and the language contained in footnotes has no effect on the legal text or its interpretation. Compiler's notes are also added to provide information to users of the HTS, especially where provisions have expired or may not have been updated. A list of legal instruments and nonlegal actions affecting each HTS edition is set forth in the preface and, together with the change record and chapters 98 and 99, should be consulted to locate any actions that may apply to specific goods. (See changes pertaining to the current edition, below.)

Note that this edition of the HTS does not contain complete updates to the rules of origin used to determine product eligibility under U.S. free trade agreements. Updates to existing rules are negotiated to take into account the changes made in the HS, which are reflected in the HTS and the national schedules of partner countries. A Compiler's Note, set forth below the Additional U.S. Rules of Interpretation, provides updated information on the status of each agreement's rules. Customs officials should be consulted when the rules of origin and the numbering and structure of updated headings/subheadings do not align.

As noted earlier, the HTS is printed and posted for January 1 of each year in which staged duty reductions or other major legal changes must be reflected. Online electronic revisions to the printed HTS are posted to the Commission's web site (www.usitc.gov) periodically when the HTS is changed, along with links to the public laws, Presidential proclamations or Federal Register notices that make such changes. Large-scale changes affecting many chapters may also be issued as printed supplements; however, in some years no printed supplements are issued and all changes are reflected in online revisions. The entire HTS is posted for each revision, even if changes are not made in all chapters. Using the change record for a revision can identify its modifications, but the change records for individual revisions in any year are not cumulative of all changes since the last printed edition or supplement. Each revision's preface lists the documents making legal or statistical changes noted in the change record. The change record in any printed edition or supplement contains all changes since the previous printed document (and thus cumulates all changes from online revisions since that printing).

Changes in the current edition

The enumeration below sets forth instruments or actions with effective dates affecting provisions of the tariff schedule as of January 1, 2024. A separate list of legal instruments affecting its provisions between January 2024 and the end of the year follows this list.

- (1) Presidential Proclamation 10875 of December 20, 2024, "To Implement the United States-Israel Agreement On Trade In Agricultural Products And For Other Purposes" (89 Fed. Reg. 10533 of December 27, 2024) effective January 1, 2025 and other dates.
- (2) Notice of the United States Trade Representative, "Notice of Modification: China's Acts, Policies and Practices Related to Technology Transfer, Intellectual Property and Innovation" (89 Fed. Reg. 101682 of December 16, 2024), effective January 1, 2025.

- (3) Notice of the United States Trade Representative, “Notice of Modification: China’s Acts, Policies and Practices Related to Technology Transfer, Intellectual Property and Innovation” (89 Fed. Reg. 76581 of September 18, 2024), effective January 1, 2025.
- (4) Changes approved by the Committee for Statistical Annotation of Tariff Schedules (formulated pursuant to section 484(f), Tariff Act of 1930, as amended), effective January 1, 2025.
- (5) Preferential rate of duty reductions, pursuant to Presidential proclamations implementing or modifying the following trade programs for authorized changes effective January 1, 2025: United States-Colombia Trade Promotion Agreement Implementation Act, Trade Agreement between the United States and Japan, United States-Korea Free Trade Agreement Implementation Act, Dominican Republic-Central America-United States Free Trade Agreement Implementation Act, United States-Panama Trade Promotion Agreement Implementation Act, United States-Peru Trade Promotion Agreement Implementation Act, and United States-Mexico-Canada Agreement.
- (6) Corrections of non-substantive typographical or format errors in prior editions.

The principal changes to the tariff schedule which became effective after the last printed edition, and prior to the close of December 2024, resulted from the instruments or actions enumerated below; proclamations are arranged starting with the earliest issued instrument.

- (1) Presidential Proclamation 10857 of November 8, 2024, “To Facilitate Positive Adjustment to Competition From Imports of Fine Denier Polyester Staple Fiber” (89 Fed. Reg. 92015 of November 20, 2024), effective on November 23, 2024.
- (2) Presidential Proclamation 10790 of August 15, 2024, “To Further Facilitate Positive Adjustment to Competition From Imports of Certain Crystalline Silicon Photovoltaic Cells (Whether or Not Partially or Fully Assembled Into Other Products)” (89 Fed. Reg. 66181 of August 15, 2024), effective August 1, 2024.
- (3) Presidential Proclamation 10783 of July 10, 2024 “A Proclamation on Adjusting Imports of Steel Into the United States” (89 Fed. Reg. 57347 of July 10, 2024, effective July 15, 2024)
- (4) Presidential Proclamation 10782 of July 10, 2024 “A Proclamation on Adjusting Imports of Aluminum Into the United States (87 Fed. Reg. 57339 of July 10, 2024, effective July 15, 2024)
- (5) Presidential Proclamation 9466 of June 30, 2016, “To Implement the World Trade Organization Declaration on the Expansion of Trade in Information Technology Products and for Other Purposes” (81 Fed. Reg. 44129; July 6, 2016), effective July 1, 2016.
- (6) Presidential Proclamation 10053 of June 29, 2020 “To Take Certain Actions Under the United States-Mexico-Canada Agreement Implementation Act and for Other Purposes” (85 Fed. Reg. 39821 of July 1, 2020), effective July 1, 2021;
- (7) Presidential Proclamation 10779 of June 21, 2024 “To Further Facilitate Positive Adjustment to Competition from Imports of Certain Crystalline Silicon Photovoltaic Cells (Whether or Not Partially or Fully Assembled Into Other Products)” (89 Fed. Reg. 53333 of June 21, 2024, effective June 26, 2024)
- (8) Presidential Proclamation 10771 of May 31, 2024 “A Proclamation on Adjusting Imports of Steel Into the United States” (89 Fed. Reg. 48233), effective June 1st, 2024;
- (9) Presidential Proclamation 10326 of December 23, 2021, “To Modify the Harmonized Tariff Schedule of the United States and for Other Purposes” (86 Fed. Reg. 73593; Dec. 28, 2021), effective January 27, 2022.

- (10) Notice of the United States Trade Representative, “Notice of Modification: China’s Acts, Policies and Practices Related to Technology Transfer, Intellectual Property and Innovation” (89 Fed. Reg. 76581 of September 18, 2024), effective on multiple dates.
- (11) Notice of the United States Trade Representative, “Notice of Korea’s Completion of Applicable Procedures To Give Effect to a Modification to the Rules of Origin of the U.S.-Korea Free Trade Agreement and Announcement of Effective Date” (89 Fed. Reg. 54950 of July 2, 2024), effective August 1, 2024 (implementing Annex VI to Proclamation 10053, see USITC Publication 5060).
- (12) Notice of the United States Trade Representative, “Notice of Conforming Amendments to Reinstated Exclusions: China’s Acts, Policies and Practices Related to Technology Transfer, Intellectual Property, and Innovation” (89 Fed. Reg. 64038 of August 6, 2024), effective July 1, 2024.
- (13) Notice of the United States Trade Representative, “Notice of Extension of Certain Exclusions: China’s Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation” (89 Fed. Reg. 46948 of May 30, 2024), effective June 15, 2024.
- (14) Notice of the United States Trade Representative, “Notice of Extension of Certain Exclusions: China’s Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation” (89 Fed. Reg. 46948 of May 30, 2024), effective June 1, 2024.
- (15) Notice of the United States Trade Representative, “Determination Under the African Growth and Opportunity Act” (82 Fed. Reg. 39940; Aug. 22, 2017), effective August 17, 2017.
- (16) Notice of the United States Trade Representative, “Notice of Conforming Amendment To Reinstated Exclusion: China’s Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation” (89 Fed. Reg. 3703 of January 19, 2024), effective January 1, 2024.
- (17) Changes approved by the Committee for Statistical Annotation of Tariff Schedules (formulated pursuant to section 484(f), Tariff Act of 1930, as amended), effective July 1, 2024

Statistical reporting under the HTS

The statistical reporting numbers contained in the HTS are used to gather trade data on specified classes of merchandise that are narrower than those indicated in legal provisions. The statistical reporting numbers (including their statistical suffixes and units of quantity) specify particular information that must be supplied on customs entry and withdrawal forms or in electronic filings with respect to imported or exported articles. As noted above, for all products other than those specified in the Notice to Exporters, HTS 10-digit provisions may be used in place of the provisions of Schedule B for reporting exports on the shipper’s export declaration or under the program for electronic reporting of exports. The regulations and procedures of Customs and of Census should also be consulted to ensure that statistical reporting is correct and that all procedural and legal requirements are met. Note that the legal provisions of the HTS control the tariff classification of merchandise, and that importers are legally responsible for applying all legal provisions of the HTS in doing so. Merchandise must be described by the superior 4-, 6-, and/or 8-digit legal provision of the HTS in order to be reported under any 10-digit statistical reporting number.

Interested parties or their representatives may request changes to the statistical reporting numbers of the HTS or Schedule B. Such requests should be made under section 484(f) of the Tariff Act of 1930⁷ and directed to the Committee for Statistical Annotation of Tariff Schedules. Requests should be submitted no later than March 15 for changes to be effective on the subsequent July 1, and no later than July 15 for changes to be effective on January 1 of the following year. Parties should specify if the proposed change relates only to the HTS or Schedule B, or to both. These requests should be submitted to the Committee Chairman at the address below, or by electronic mail to 484f@usitc.gov.

Chairman

The Committee for Statistical Annotation of Tariff Schedules United States
International Trade Commission
Washington, D.C. 20436

Each request filed with the Committee should indicate precisely the nature of each desired change. The exact proposed language of any category to be inserted, modified, or deleted (including any relevant units of quantity) along with detailed reasons for the request should be submitted. Confidential business information should not be submitted to the Committee. For requests relating to imported products, the requestor should provide the names of importers and foreign manufacturers (when known) that are associated with the articles in question and should indicate the countries from which the articles are being imported. Comparable information about exporters and domestic manufacturers should be supplied for a request pertaining only to exports. A proposed statistical category under which three (3) or fewer importers or exporters would likely report shipments generally will not be approved, in order to avoid the disclosure of confidential business information.

The Committee has adopted changes effective July 1, 2016, that will pertain to the effective period, renewal, deletion, and reinstatement of 10-digit statistical reporting numbers and other provisions:

Initial period.—With respect to any new statistical provision of the HTS or Schedule B (whether for a statistical note or statistical reporting number(s)) for which any request is submitted in any year, commencing as of January 1, 2016, and as to which the Committee grants the request in whole or in part, with or without modifications, the effective period of such action shall be for an initial period of five (5) years starting on the date on which the provisions so approved are inserted in the HTS or in Schedule B,

⁷ Sec. 484(f) reads as follows:

“(f) Statistical Enumeration.— The Secretary, the Secretary of Commerce, and the United States International Trade Commission shall establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States and exported from the United States, and shall seek, in conjunction with statistical programs for domestic production and programs for achieving international harmonization of trade statistics, to establish the comparability thereof with such enumeration of articles. All import entries and export declarations shall include or have attached thereto an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and exported and the value of the total quantity of each kind of article.”

unless the requestor specifies that an effective period of fewer than five (5) years is being sought.

Renewal requests.–

First renewal request.–If the original requestor (or a successor party in interest) of a provision described in the preceding paragraph desires that the provision(s) so implemented should continue in effect for a second five-year period, that person or party must file a renewal request stating that the provision(s) approved or other action taken by the Committee should be retained in effect for such second period. Such a renewal request should be filed by the date that is not later than five (5) years after the date on which the Committee granted the original request in whole or in part, with or without modifications. The request may seek further modifications in the covered provisions for Committee consideration. Such a renewal request will normally be granted, subject to the criteria then in effect for new statistical reporting numbers, unless zero trade has been reported under any such statistical reporting number during the five (5) years following implementation.

Further renewal requests.–Additional renewal requests must be filed for any such provision to continue in effect for a third five-year period or for any succeeding period, to be filed by the date that is not later than five years from the date on which the Committee granted the immediately prior request for renewal. The requester may request renewal of any statistical category for a shorter period of time (i.e., for a set period of fewer than five years as specified in such a request). Any such renewal request will normally be granted, subject to the criteria then in effect for new statistical reporting numbers, unless zero trade has been reported under any such statistical reporting number during the five (5) years following implementation.

Deletion and potential reinstatement of zero-trade categories.

Sunset of zero-trade categories.–If no trade has been reported under any statistical reporting number of the HTS or Schedule B that was–
(1) in a request covered by the paragraph entitled “Initial effective period” above, or
(2) not originally requested by a government agency and first appeared in the HTS or in Schedule B on or after July 1, 2016, regardless of when such statistical reporting number was requested,
during any period of five (5) successive years, the Committee will delete that provision from the HTS or Schedule B at its next regular meeting, effective on the following January 1.

Requests for reinstatement.–The Committee will nonetheless receive requests at any time for reinstatement of any provision so deleted, and any such request will be placed on the agenda for the next regular meeting. Subject to the Committee’s

criteria for new statistical reporting numbers in effect on the date of such a subsequent request, any reinstatement approved by the Committee shall take effect on the date specified by the Committee, without retroactive effect.

Because of the non-legal status of statistical provisions under section 1204 of the 1988 Act, statistical provisions should not be enacted or referenced in proposed tariff legislation or other legal instruments in a manner that attempts to define the customs treatment of goods in trade. Questions regarding the drafting or treatment of such requests or any other questions regarding these provisions should be addressed to the Committee, by mail to the Committee Chairman, by telephone at (202) 205-2592, or by email to 484f@usitc.gov. Information regarding Schedule B provisions only can be obtained from Census officials at <http://www.census.gov/foreign-trade/schedules/b/>.