

Harmonized Tariff Schedule of the United States Revision 5 (2024)

Annotated for Statistical Reporting Purposes

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GENERAL STATISTICAL NOTES

1. Statistical Requirements for Imported Goods.

- (a) Persons making customs entry or withdrawal of goods imported into the customs territory of the United States shall complete the entry summary or withdrawal forms, as provided herein and in regulations issued pursuant to law, to provide for statistical purposes information as follows:
 - (i) the number of the Customs district and of the port where the goods are being entered for consumption or warehouse, as shown in Statistical Annex A of the tariff schedule;
 - (ii) the name of the vessel or the name of the airline, or in the case of shipment by other than vessel or air, the means of transportation by which the goods first arrived in the United States;
 - (iii) the foreign port of lading;
 - (iv) the U.S. port of unloading for vessel and air shipments;
 - (v) the date of importation;
 - (vi) the country of origin of the goods expressed in terms of the designation therefor in Statistical Annex B of the tariff schedule;
 - (vii) the country of exportation expressed in terms of the designation therefor in Statistical Annex B of the tariff schedule;
 - (viii) the date of exportation;
 - (ix) a description of the goods in sufficient detail to permit the classification thereof under the proper statistical reporting number in the tariff schedule;
 - (x) the statistical reporting number under which the goods are classifiable, including the appropriate symbol placed as a prefix to the statistical reporting number when claiming special tariff treatment as provided for in general note 3(c)(i) (asterisks, however, are not to be reported with or in place of the symbol prefix, e.g. for the Generalized System of Preferences only the "A" and not the asterisk shall be reported);
 - (xi) gross weight in kilograms for the goods covered by each reporting number for all modes of transportation;
 - (xii) the net quantity in the units specified herein for the classification involved and with the units noted;
 - (xiii) the U.S. dollar value in accordance with the definition of section 402 of the Tariff Act of 1930, as amended, for all merchandise including that free of duty or dutiable at specific rates;
 - (xiv) the aggregate cost (not including U.S. import duty, if any), in U.S. dollars, of freight, insurance and all other charges, costs and expenses (each of which charges, costs and expenses shall be separately itemized on or attached to the related invoice) incurred (except as provided below) in bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first U.S. port of entry. In the case of overland shipments originating in Canada or Mexico, such costs shall include freight, insurance, and all other charges, costs and expenses incurred in bringing the merchandise from the point of origin (where the merchandise begins its journey to the United States) in Canada or Mexico to the first U.S. port of entry; and
 - (xv) such other information with respect to the imported goods as is provided for elsewhere in the tariff schedule.
- (b) For the purpose of paragraph (a), the following provisions shall govern:
 - (i) the country of exportation shall be the country of origin except when the merchandise while located in a third country is the subject of a new purchase in which event the third country shall be regarded and reported as the country of exportation, and the date of exportation from the third country shall be regarded and reported as the date of exportation; and

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- (ii) if for the purposes of subparagraph (xiv) of subdivision (a) actual amounts cannot be provided, the person making the entry or withdrawal shall provide reasonable estimates of such information. The use of an estimate for statistical purposes does not relieve the person making the entry or withdrawal from obtaining the necessary information for similar future transactions. For Customs purposes, estimates shall not be used in declaring the value of merchandise in accordance with section 402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979. Therefore, when the price of goods includes freight, insurance and other charges (e.g., the terms of sale are CIF), estimates of those charges reported pursuant to this note may not be deducted from the price to arrive at the value declared to the Customs Service. However, when the actual charges are known, they must be excluded to arrive at the declared value.
- (c) (i) Goods of a country with which the United States has a free trade agreement, that meet the terms of that agreement, when marked or eligible to be marked with their country of origin, and entered with any of the following special program indicators (SPIs) prefacing the 10-digit HTS number are exempt from the Merchandise Processing Fee (MPF):

United States-Australia Free Trade Agreement.....	AU
United States-Bahrain Free Trade Agreement Implementation Act.....	BH
United States-Chile Free Trade Agreement.....	CL
United States-Colombia Free Trade Agreement.....	CO
North American Free Trade Agreement: Goods of Canada.....	CA
North American Free Trade Agreement: Goods of Mexico.....	MX
United States-Korea Free Trade Agreement Implementation Act.....	KR
United States-Oman Free Trade Agreement Implementation Act.....	OM
Dominican Republic-Central America-United States Free Trade Agreement Implementation Act.....	P or P+
United States-Panama Trade Promotion Agreement Implementation Act.....	PA
United States-Peru Trade Promotion Agreement Implementation Act.....	PE
United States-Singapore Free Trade Agreement.....	SG

- (ii) Products of Israel, of U.S. insular possessions, of beneficiary countries under the Caribbean Basin Economic Recovery Act and of least-developed beneficiary countries under the Generalized System of Preferences, when the foregoing products are marked or eligible to be marked with their country of origin, are exempt from the Merchandise Processing Fee (MPF) when entered using any of the following Special Program Indicators (SPIs) as a prefix to the 10-digit HTS number:

United States-Israel Free Trade Agreement.....	IL
Insular Possessions of the United States.....	Y
Caribbean Basin Economic Recovery Act.....	E or E*
Generalized System of Preferences.....	A, A* or A+

- (iii) Goods of Canada, when marked or eligible to be marked with their country of origin, that comply with the terms of the Automotive Products Trade are exempt from the Merchandise Processing Fee (MPF) when entered with the SPI "B#" prefacing the 10-digit HTS number.

- (iv) Goods that are---

- (1) originating goods of a party to a free trade agreement or trade promotion agreement, or
- (2) products of a country that is eligible for a special tariff program under the applicable general note for such program,
- when any such agreement or program is enumerated in general note 3(c)(i) to the tariff schedule and when such agreement or program has been accorded an exemption from the MPF, can be imported without payment of the MPF when such goods are entered using any of the SPIs below as a prefix to the 10-digit HTS number, provided that such goods are otherwise imported in compliance with the applicable agreement:

Agreement on Trade in Civil Aircraft.....	C#
Insular Possessions of the United States	K#
Uruguay Round Concessions on Intermediate Chemicals for Dyes.....	L#

2. Statistical Annotations.

- (a) The statistical annotations to the Harmonized Tariff Schedule of the United States consist of--

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- (i) the 2-digit statistical suffixes and any article descriptions applicable thereto,
 - (ii) the indicated units of quantity, and
 - (iii) the statistical notes and annexes.
- (b) The legal text of the Harmonized Tariff Schedule of the United States consists of the remaining text as more specifically identified in the general rules of interpretation.

3. Statistical Reporting Number.

- (a) Except as provided in paragraph (b) of this note, and in the absence of specific instructions to the contrary elsewhere, the statistical reporting number for an article consists of the 10-digit number formed by combining the 8-digit subheading number with the appropriate 2-digit statistical suffix. Thus, the statistical reporting number for live monkeys dutiable under subheading 0106.00.50 is "0106.00.5010".
- (b) Whenever in the tariff schedule an article is classifiable under a provision which derives its rate of duty from a different provision, the statistical reporting number is, in the absence of specific instructions to the contrary elsewhere, the 10-digit number for the basic provision followed by the 10-digit subheading number of the provision from which the rate is derived. Thus, the statistical reporting number for certain mountings for optical telescopes is "9005.90.8000-9005.80.4040". If multiple statistical reporting numbers are shown for the subheading from which the duty rate is derived and the shipment contains articles covered by more than one statistical reporting number from the subheading, then report the last applicable statistical reporting number only.
- (c) (i) Goods of a country with which the United States has a free trade agreement, that meet the terms of that agreement, when marked or eligible to be marked with their country of origin, and entered with any of the following special program indicators (SPIs) prefacing the 10-digit HTS number are exempt from the Merchandise Processing Fee (MPF):

United States-Australia Free Trade Agreement.....	AU
United States-Bahrain Free Trade Agreement Implementation Act.....	BH
United States-Chile Free Trade Agreement.....	CL
United States-Colombia Free Trade Agreement.....	CO
North American Free Trade Agreement: Goods of Canada.....	CA
North American Free Trade Agreement: Goods of Mexico.....	MX
United States-Korea Free Trade Agreement Implementation Act.....	KR
United States-Mexico-Canada Agreement	S or S+
United States-Oman Free Trade Agreement Implementation Act.....	OM
Dominican Republic-Central America-United States Free Trade Agreement Implementation Act.....	P or P+
United States-Panama Trade Promotion Agreement Implementation Act.....	PA
United States-Peru Trade Promotion Agreement Implementation Act.....	PE
United States-Singapore Free Trade Agreement.....	SG

- (ii) Goods of Israel, when marked or eligible to be marked with their country of origin, are exempt from the Merchandise Processing Fee (MPF) when entered with the Special Program Indicator (SPI) "IL" prefacing the 10-digit HTS number.
- (iii) Goods of Canada, when marked or eligible to be marked with their country of origin, that comply with the terms of the Automotive Products Trade Act are exempt from the Merchandise Processing Fee (MPF) when entered with the Special Program Indicator (SPI) "B#" prefacing the 10-digit HTS number.
- (iv) Goods of a country with which the United States has a free trade agreement that provides the Merchandise Processing Fee (MPF) exemption, when marked or eligible to be marked with their country of origin, are exempt from the MPF when in compliance with the following preference programs and entered with any of the following Special Program Indicators (SPIs) prefacing the 10-digit HTS number:

Agreement on Trade in Civil Aircraft.....	C#
Agreement on Trade in Pharmaceutical Products.....	K#
Uruguay Round Concessions on Intermediate Chemicals for Dyes.....	L#

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- (d) Whenever a claim is made for special tariff treatment under one of the following programs, the statistical reporting number is, in absence of specific instructions to the contrary elsewhere, the 10-digit number prefixed by the appropriate symbol indicated below:

Products covered by general note 3(a)(v) to the tariff schedule.....	N
Products of Puerto Rico (advanced in value or improved in condition in a CBERA beneficiary country (see 19 U.S.C. 2703(a)(5)).....	W
Products of Insular Possessions.....	Y
Articles from the Freely Associated States.....	Z

- (e) Whenever in the tariff schedule goods are classified as a set in accordance with General Rules of Interpretation 3(b) or 3(c), the set is to be identified by placing the prefix "X" in front of the statistical reporting numbers applicable to the set.

4. Abbreviations.

- (a) An "X" appearing in the column for units of quantity means that no quantity (other than gross weight) is to be reported.
- (b) Whenever two separate units of quantity are shown for the same article, the value of the article is to be reported with the first unit of quantity shown, unless there is a "v" following the second unit of quantity in which case the value of the article is to be reported with that unit of quantity.
- (c) The unit of measure to be used by Customs and Border Protection (CBP) field offices when reporting imports of textiles to CBP Headquarters Quota Branch shall be the first unit of quantity unless the second unit of quantity (if there is one) is underlined, in which case the second unit of quantity shall be reported.
- (d) The following symbols and abbreviations are used with the meanings respectively indicated below:

A	-	Amperes
Ag g	-	Silver content in grams
Au g	-	Gold content in grams
Co kg	-	Cobalt content in kilograms
Cr kg	-	Chromium content in kilograms
Cr ₂ O ₃ t	-	Chromic oxide content in tons
Cu kg	-	Copper content in kilograms
Dz Pcs	-	Dozen Pieces
GBq	-	gigabecquerels
Ir g	-	Iridium content in grams
ISRI	-	Institute of Scrap Recycling Industries
Jwls.	-	Number of dutiable jewels
kg amc	-	Anhydrous morphine content in kilograms
kg msc	-	Milk solids content in kilograms
kg ttl sug	-	Total sugars content in kilograms
MBq	-	megabecquerels
Mg kg	-	Magnesium content in kilograms
Mn kg	-	Manganese content in kilograms
Mo kg	-	Molybdenum content in kilograms
MWh	-	Megawatt hours
NaOH kg	-	Sodium hydroxide content in kilograms
NaOH t	-	Sodium hydroxide content in tons
NH ₃ t	-	Ammonia content in tons
Ni kg	-	Nickel content in kilograms
ode	-	ozone depletion equivalent
Os g	-	Osmium content in grams
Pb kg	-	Lead content in kilograms
Pd g	-	Palladium content in grams
Pt g	-	Platinum content in grams
Rh g	-	Rhodium content in grams
Ru g	-	Ruthenium content in grams
Sb kg	-	Antimony content in kilograms
Si kg	-	Silicon content in kilograms

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Sn t	-	Tin content in tons
t dwb	-	Dry weight basis in tons
t adw	-	Air dry weight in tons
V kg	-	Vanadium content in kilograms
V ₂ O ₅ kg	-	Vanadium pentoxide content in kilograms
W kg	-	Tungsten content in kilograms
Zn kg	-	Zinc content in kilograms
1000 m ³	-	Thousand cubic meters

5. Reporting of exports.

Except as noted below, the statistical reporting numbers for articles classified in chapters 1 through 97 of this schedule may be used in place of comparable Schedule B numbers on the Shipper's Export Declaration. Statistical reporting numbers for articles covered by chapters 98 and 99 of this schedule may only be used on import entries. Schedule B numbers may not be reported on import entries in place of HTS numbers. Statistical reporting numbers used on the Shipper's Export Declaration should not include any symbols in the form of prefixes used to denote special tariff treatment.

6. For the purposes of the tariff schedule, the expression "certified organic" refers to a fresh or processed agricultural product that is certified to:

- (a) The United States Department of Agriculture National Organic Program Regulation (7 CFR 205),
- (b) The Canadian Food Inspection Agency Act and Safe Food for Canadians Regulations ((SFCR) 2019),
- (c) The European Union (EU) Council Regulation (EC) No. 834/2007 and Commission Regulations (EC) No. 889/2008 and 1235/2008,
- (d) The Japanese Agricultural Standard (JAS) for Organic Plants (Notification No. 1605 of 2005), the JAS for Organic Processed Foods (Notification No. 1606 of 2005) and JAS for Organic Livestock (Notification No.1608 of 2005),
- (e) The Republic of Korea Act on Promotion of Environmentally-Friendly Agriculture and Fisheries and Management of and Support for Organic Food, and its implementing regulations for processed foods,
- (f) The Swiss Ordinance on Organic Farming and the Labeling of Organically Produced Products and Foodstuffs (910.18) and Federal Department of Economic Affairs, Education and Research (EAER) Ordinance on Organic Farming of 22 September 1997 (910.181) and its regulations,
- (g) The Taiwan Council of Agriculture, Organic Agriculture Promotion Act and Enforcement Rules for the Organic Agriculture Promotion Act of 2019, or
- (h) The United Kingdom of Great Britain and Northern Ireland ("UK") Council Regulation (EC) No 834/2007 and Commission Regulations (EC) No 889/2008 and 1235/2008.