



global training center

# TARIFF CLASSIFICATION

using Schedule B & Harmonized Tariff Schedule

8:30 a.m. to 4:00 p.m. Full day Class (1 hr lunch plus two 15 min breaks)

Reference book Doing Your Duty

## I. HARMONIZED SYSTEM CONVENTION

- Introduction & History
- Harmonized Structure
- Legal Text of Harmonized System
- Heading and Subheading Provisions
- Rates of Duty
- Amendment, Maintenance & Dispute Settlement

## II. OVERVIEW OF HARMONIZED TARIFF SCHEDULE OF U.S.

- HTSUS Structure
- Chapters 98 & 99
- HTSUS Table of Contents
- Section Notes
- Chapter Notes
- Tariff Page

## III. THE EXPORT SCHEDULE B

- What is the Schedule B?
- Difference between Schedule B and Harmonized Tariff Schedule
- Has freight forwarder filed EEI and reported the proper Schedule B code?
- Should my company use the Schedule B or the HTS?
- Duty rates for products

## IV. CLASSIFICATION PROCESS

- Steps in Classifying your Product
- The General Rules of Interpretation (GRIs)
- Additional U.S. Rules of Interpretation

## V. EXTRINSIC INTERPRETIVE AIDS

- Explanatory Notes
- CBP Rulings & Opinions
- Informed Compliance Documents

## VI. DUTY DETERMINATION

- Column 1 and Column 2 Duties
- Overview of FTA's & Duty Preference Programs

## VII. GENERAL NOTES

## VIII. MECHANICS OF CLASSIFICATION

- Business Controls & Classification Process
- Document the Classification Process
- HTS Database
- Record Retention
- Who should Classify?

## CLASSIFICATION EXERCISES