

## What is Harmonized System (HS) Code?

The **Harmonized Commodity Description and Coding System** (HS) of tariff nomenclature is an internationally standardized system of names and numbers for classifying traded products developed and maintained by the <u>World Customs Organization</u> (WCO) (formerly the Customs Cooperation Council), an independent intergovernmental organization with over 170 member countries based in <u>Brussels</u>, <u>Belgium</u>.

The HS is a six-digit <u>nomenclature</u>. The first four digits are referred to as the heading. The first six digits are known as a subheading. Countries that have adopted the Harmonized System are not permitted to alter in any way the descriptions associated to a heading or a subheading nor can the numerical codes at the four or six digit level be altered. This is what keeps the Harmonized System harmonized.

Individual countries may extend a Harmonized System number to eight or ten digits for customs purposes, and to eight or ten digits for export purposes. More than 200 countries, customs and economic unions, representing more than 98% of world trade, use the HS as a basis for:

- Customs tariffs
- Collection of international trade statistics
- · Rules of origin
- Collection of internal <u>taxes</u>
- Trade negotiations (e.g., the World Trade Organization schedules of tariff concessions)
- Transport tariffs and statistics
- Monitoring of controlled goods (e.g., wastes, <u>narcotics</u>, <u>chemical weapons</u>, <u>ozone layer</u> depleting substances, <u>endangered species</u>) Areas of Customs controls and procedures, including risk assessment, <u>information technology</u> and compliance.

Codes have been revised through the years. So if it's necessary to reference a code related to a trade issue from even a few years ago, one has to make sure the definition set being used matches the code.

PRODUCT NAME	HS CODE
LATEX GLOVE	401519000
NITRILE GLOVE	401519000
LATEX HOUSEHOLD GLOVE	401519000
LATEX SURGICAL GLOVE	401511000
VINYL GLOVE	392620
PE GLOVE	392620

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