

Harmonized Tariff Schedule of the United States Revision 5 (2025)

Annotated for Statistical Reporting Purposes

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GENERAL RULES OF INTERPRETATION

Classification of goods in the tariff schedule shall be governed by the following principles:

1. The table of contents, alphabetical index, and titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as entered, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this rule), entered unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and entered with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of rule 5(a) above, packing materials and packing containers entered with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section, chapter and subchapter notes also apply, unless the context otherwise requires.

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ADDITIONAL U.S. RULES OF INTERPRETATION

1. In the absence of special language or context which otherwise requires--
 - (a) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use;
 - (b) a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered;
 - (c) a provision for parts of an article covers products solely or principally used as a part of such articles but a provision for "parts" or "parts and accessories" shall not prevail over a specific provision for such part or accessory; and
 - (d) the principles of section XI regarding mixtures of two or more textile materials shall apply to the classification of goods in any provision in which a textile material is named.

[COMPILER'S NOTE: Multiple sets of changes to the Harmonized System have caused heading and subheading numbers and product coverage in some rules of origin for free trade agreements to be inconsistent with those in current tariff schedule chapters. Negotiations are required to enable agreement partners to update each text, plus domestic actions to implement agreed changes. As a result, the rules of origin provisions for certain United States free trade agreements have NOT been updated since major changes to the HTS were proclaimed. Where not updated for HS changes, be aware that the rule you try to apply may contain HTS numbers as in effect in 2002, 2007 or 2012. You can find U.S. proclamations updating rules in the Federal Register (see annexes for operative language). Changes in rules of origin reflecting HS 2022 modifications are generally not yet negotiated and proclaimed for FTAs.]

The new United States-Mexico-Canada Free Trade Agreement, are set forth in terms of HS 2012 and may not contain current tariff numbers for some products. However, the rules for the United States-Australia Free Trade Agreement, the United States-Chile Free Trade Agreement, the United States-Bahrain Free Trade Agreement, and the United States-Korea Free Trade Agreement have been updated to reflect HS 2017, and the pertinent general notes do reflect proclaimed rectifications through 2007 or 2012, depending on the agreement.

Presidential Proclamation 9555 set forth modifications to the rules of origin for the United States-Oman Free Trade Agreement (effective February 1, 2017), the United States-Panama Trade Promotion Agreement (to become effective pursuant to a future Federal Register notice from USTR), and the Dominican Republic-Central America-United States Free Trade Agreement (effective as of November 1, 2020). The United States-Singapore Free Trade Agreement's rules were updated in annex IV to Presidential Proclamation 10053 of June 2020, effective as of September 1, 2020; and the United States-Colombia Trade Promotion Agreement updates are effective January 1, 2021. Last, the new trade agreement between the United States and Japan (see general note 36 and chapter 99 subchapter XXI) does contain rules of origin that do not appear in the tariff schedule. Consult Customs for guidance if materials have not been posted on their site.

Presidential Proclamations to implement both WCO changes and updates to FTA general notes are posted on the Web site of the United States International Trade Commission, www.usitc.gov, under "Modifications to the HTS."

Contact officials of U.S. Customs and Border Protection in order to ascertain how to apply out-of-date rules and whether affected goods qualify for FTA treatment. A ruling on an individual shipment may be necessary.]