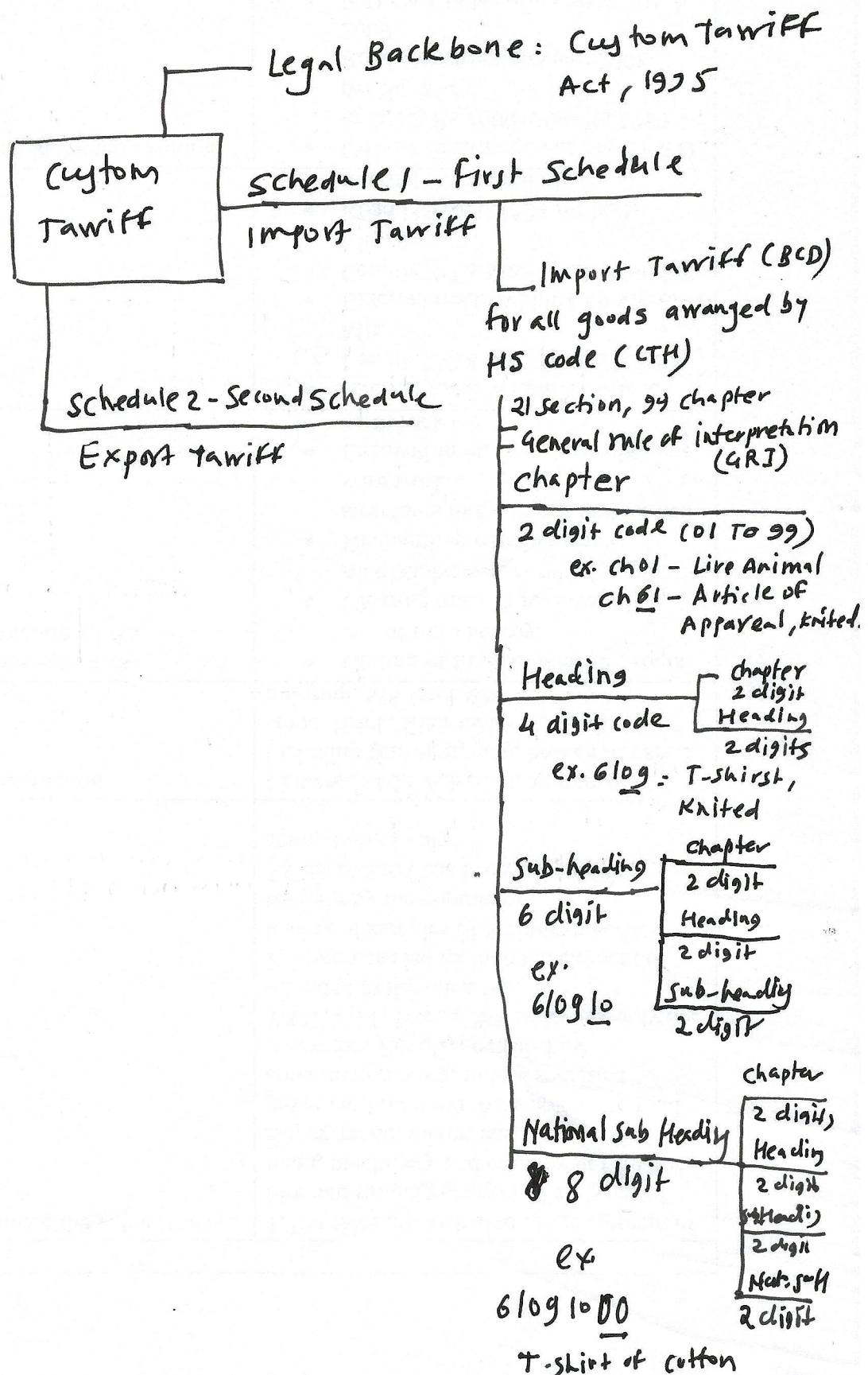


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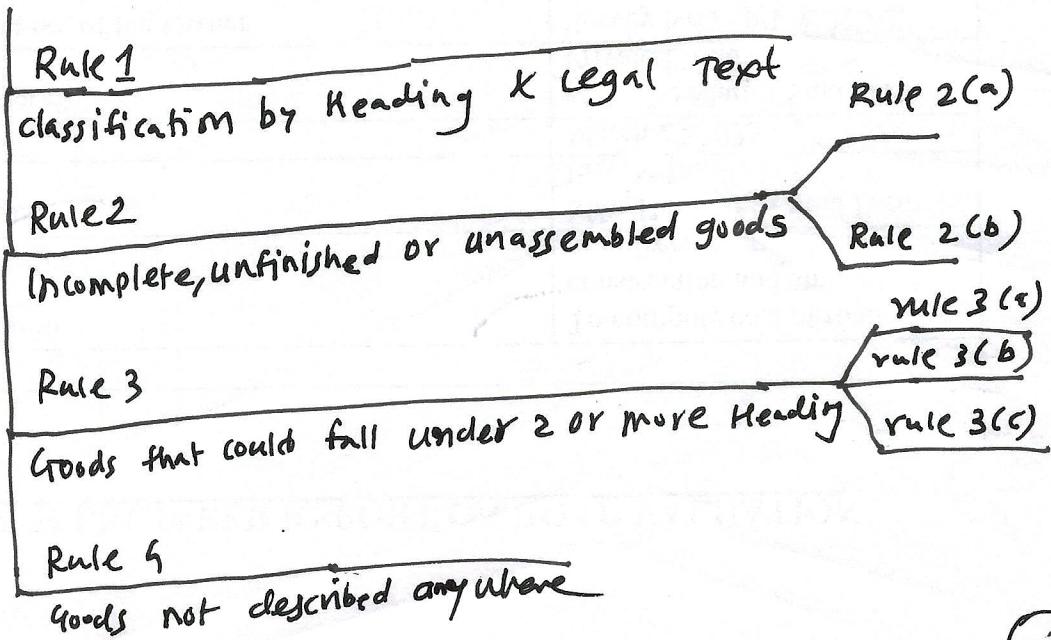
Custom Tariff & HS code

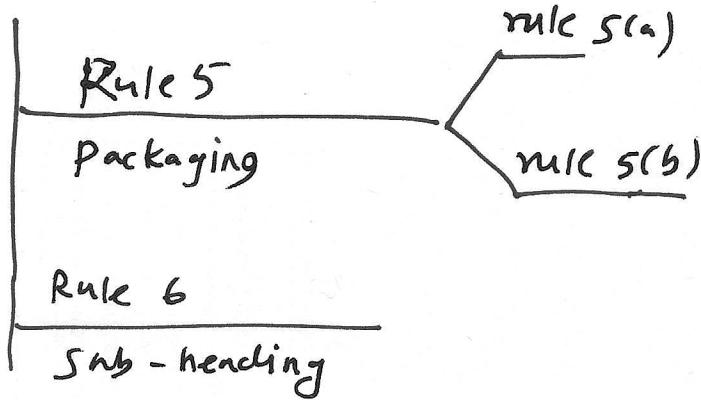


HS code

- Harmonised code of Nomenclature (HSN) or custom Tariff Heading.
 - Developed by world customs organisation (WCO)
 - India use 8-digit HS code system
- first 6 digit → internationally standardised
Last 2 digit → India specific
- Ex. HS 61091000 = T shirt, knitted of cotton
61 = Articles of apparel, knitted
09 = T-shirts
10 = of cotton
00 = sub-classification (India specific)

General rule of interpretation (ARI) of HSN system are official global rules for correct HS code under custom tariff act, 1975 - 6 rules





Note : ① Use & application of goods including function has been defined in chapter notes as 'principal use' or 'suitable for use solely or principally.'

- ② Trade parlance: How goods are known and understood in the trade and commercial community & not just technical & dictionary meaning.
- ③ While classifying goods

- Identify principal use (Actual & intended use)
- check Tariff Wording (heading, sub heading & chapter notes)
- cross check industry & mkt usage
- Apply GRI rules for conflict resolution
- support classification with
 - catalog
 - Industry certification
 - Mkt description

(Stayed)