Understanding the General Rules of Interpretation of the Harmonized Tariff Schedule and Proper Application During Classification

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General Rules of Interpretation
Legally binding for classification purposes

1. General Rules of Interpretation
2. Section, Chapter, and Subheading Notes
3. Does NOT include titles or section titles

Knife, 8211.xx.xxxx
HTS Framework

Uses General Rules of Interpretation
GRI Intro:
Plastic Picture Frame

Most specific:
3924
GRI 1: Child’s tricycle

Answer:
9503.00.0073
GRI 1: Sweet Cherries

Fresh
0809.29.0000

Dried
0813.40.3000
GRI 1: Dried Cherries

Why not 0809.29.0000? “fresh” and “dried” appear in headings
GRI 1: Fresh sweet cherries

Schedule B: Must know if they’re certified organic
GRI 2b: Frozen Peas & Carrots
GRI 2b Frozen Peas & Carrots
GRI 3a:
16” radial tire

HTSUS:
4011.10.1040

Schedule B:
4011.10.1000
GRI 3a

Washers
7318.xx.xxxx

Printer parts
8443.99.xxxx
GRI 3b Essential Character
What’s the function?

Dining room set

Table
GRI 3b Essential Character
How it’s used
GRI 3b Essential Character Flashlight Keychain
GRI 3b Essential Character Keychain with toy
GRI 3b: Essential Character
Compass & Multitool Retail Set

Compass

Multitool
GRI 3c Frozen Peas & Carrots

peas 0708.10

carrots 0706.10
GRI 3c Frozen Peas & Carrots

Peas

0708.10
GRI 3c: Unisex cotton woven shirt

Answer: Women’s cotton woven shirt
6206.30.30xx
GRI 3c:
Composite material
Compressed gasket material

Answer:
6815
GRI 4

Disposable tooth cleaner with bristles

=  

Tooth brush
GRI 5a
GRI 5a
GRI 6
Gas meter parts
<table>
<thead>
<tr>
<th>Subheading</th>
<th>Is the product a...</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>9028.10.0000</td>
<td>gas meter?</td>
<td>NO</td>
</tr>
<tr>
<td>9028.20.0000</td>
<td>liquid meter?</td>
<td>NO</td>
</tr>
<tr>
<td>9028.30.0000</td>
<td>electricity meter?</td>
<td>NO</td>
</tr>
<tr>
<td>9028.90.00</td>
<td>parts and accessories?</td>
<td>YES</td>
</tr>
<tr>
<td>9028.90.0040</td>
<td>[...] of an electricity meter?</td>
<td>NO</td>
</tr>
<tr>
<td>9028.90.0080</td>
<td>[...] other?</td>
<td>YES</td>
</tr>
</tbody>
</table>
Additional U.S. Rules of Interpretation
Additional U.S. Rules of Interpretation
Additional U.S. Rule A
Paper core cutting machine

**Importer A**
To cut paper
8441.10.0000
duty free

**Importer B**
To cut plastic film
8477.80.0000
3.1% duty
Additional U.S. Rules of Interpretation
Additional U.S. Rule B

Tractors suitable for agricultural use
**8701.90.10xx**

Other tractors
**8701.90.50xx**
Additional U.S. Rules of Interpretation
Additional U.S. Rule C
Gas meter relay

8536.41.00xx
Additional U.S. Rules of Interpretation
Additional U.S. Rule D

Classified as... Lycra
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