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CAREC Customs Training Course on Tariff Collection Supervision ---Classification

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Main Content

- Part I: Brief Introduction to Classification
- Part II: Classification Work of China Customs
- Part III: Classification Techniques of China Customs

Part I. Brief Introduction to HS

- Harmonized Commodity Description and Coding System
- Harmonized System
- HS

Essence of HS

- Nomenclature

Structure of HS

- **Sections**
- **Chapters**
- **Headings**
- **Subheadings**

Composition of HS

- Table of codes
- codes
- terms of headings
- notes
- general rules

Classification

- In light of the characteristics of commodities and the rules of classification, classify every import and export into its correct code based on HS

Approaches to Classification

- Knowledge on the Commodities
- Methods of Classification

Methods of Classification

- Table of codes
- codes ?
- terms of headings ✓
- notes ✓
- general rules ✓

Part II: Classification Work of China Customs

Overview of HS Use in China

- Jan. 1, 1992: HS (Edition 2)
- Jan. 1, 1996: HS (Edition 3)
- Jan. 1, 2002: HS (Edition 4)
- Jan. 1, 2007: HS (Edition 5)

Nomenclature of Imports and Exports of China

- HS + Chinese subheadings
- + Chinese subheading notes



Structure of Chinese Nomenclature

- **Sections**
- **Chapters**
- **Headings**
- **Subheadings**
- **Chinese subheadings (the 7th- and 8th-digit subheadings)**

Tariff Nomenclature

- Chinese classification nomenclature

Tariff rates



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-
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Tariff nomenclature

Nomenclature of Statistics

- Chinese classification nomenclature



Section 22

measuring units

- Nomenclature of Statistics

A Handbook: Practical Guide to Clearance Operations

- 97.06 antiques of an age exceeding 100 years
- 9706.0000 antiques of an age exceeding 100 years
- 97060000.10 old endangered wild fauna and flora of an age exceeding 100 years
- 97060000.90 other antiques of an age exceeding 100 years ■ [税则.pdf](#)

Roles of Classification in Customs Operations

- Classification and Duty Collection
- Classification and Statistics Compilation
- Classification and Customs Control
- Classification and Duty Reductions and Exemptions
- Classification and Other Matters

Legal Framework of Customs Classification

- The Customs Law
- Regulation of the PRC on Import and Export Duties
- Provisions of the PRC on Customs Classification of Import and Export Goods and Commodities
- Provisions of the PRC on the Customs Administration of Declaration of Import and Export Goods

- Advance classification (pre-classification / prior classification)
- Classification rulings
- Classification decisions

Classification Quality Control

- Monitoring over classification
- Training in classification
 - training for customs
 - training for enterprises

Social Services

- Customs Counseling
- Socialization of advance classification
- Online services

Part III: Classification Techniques

- 1. Every classification requires application of the general rules
- 2. Legal importance of Explanatory notes to HS
- 3. Status of imports and exports
- 4. Simplification of classification
- 5. Basic ideas of classification
- 6. Tiers of classification