

*The International
Trade Compliance
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129 years!*

When a part of something is properly classified as a “part”.

U.S. importers and exporters are required to classify goods which make up their international transactions in accordance with the Harmonized Commodity Description and Coding System (the Harmonized System or, the HS). U.S. importers must use the Harmonized Tariff Schedule of the U.S. (HTSUS) while exporters commonly use the Schedule B. Both the HTSUS and the Schedule B are based on the HS.

The Harmonized System has been adopted for use by some 130 countries. It provides a core system for uniform classification of internationally traded goods. What makes the Harmonized System ‘harmonized’ is that to the six digit level of the numerical codes, and the descriptions associated to that level, no country may make any changes or modifications.

To try and keep the HS harmonized among all those using it, the World Customs Organization set forth some rules to be followed when applying the HS in the classification of goods. Their title is the General Rules of Interpretation (GRI). Their goal is to provide a uniform method for applying and interpreting the HS. There are six GRIs that are presented and to be applied by a user in a hierarchical order. Always begin with number 1. If that doesn’t work for you, then go to number 2, and so on.

The U.S. Government has added one additional rule to the six GRIs. It’s called the U.S. Interpretive Rule. The intention is not to change the meaning of the six GRIs but, rather, to clarify and amplify the way certain types of goods are to be treated when classified within the HS. Among the types of goods that the U.S. Rule speaks to are parts, parts thereof, other parts thereof, parts and accessories. The relevant section from the U.S. Rule is cited below.

Additional U.S. Rule of Interpretation

1. In the absence of special language or context which otherwise requires:

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continued*

(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;

What this is saying is that in order for something to be properly classified as a part or an accessory it must be designed and dedicated for use as a part or accessory of the end item; with no other commercial purpose other than being a part or accessory for that end item. Equally important, it is also saying that a provision for “parts” or “parts and accessories” shall not prevail over a specific provision for such part or accessory. This means that if there is a more specific description within the HS for the article, then that will always prevail over a more general description, such as parts or accessories.

Let’s look at some examples to try and make the point. You manufacture a generator for home use in case of electrical power failure. The generator has numerous decals with specific safety warnings and/or instructions. You import the decals. Are they classified as parts of a generator? No, they are more specifically provided for in Chapter 49:

4908		Transfers (decalcomanias):
4908.10.00	00	Transfers (decalcomanias), vitrifiable
4908.90.00	00	Other

Even though these decals are unique to your generator they are more specifically provided for in the HS within heading 4908.