

Changes to 2007 Harmonized Tariff Schedule to Take Effect Soon

U.S. Customs and Border Protection (CBP) will implement the 2007 Harmonized Tariff Schedule of the United States (HTSUS) shortly. The 2007 HTSUS incorporates extensive revisions proposed by the World Customs Organization (WCO). Importers of merchandise affected by changes to the 2007 Tariff Schedule will need to ensure that updated tariff classification information is provided on import documentation for all shipments imported into the United States on and after February 1, 2007.

Not all tariff classifications will be affected. However, many of the changes that do occur will be at the 6-digit level and may have an effect on other documents that require tariff classifications to be listed at the 6-digit subheading level (e.g., NAFTA Certificate of Origin).

The final draft of the 2007 HTSUS is available on the International Trade Commission website at <http://www.usitc.gov/tata/hts/bychapter/index.htm>.

It is the importer of record's responsibility to ensure the correct tariff classification number is declared on the importer's U.S. import documentation. It is therefore the responsibility of each importer to review the 2007 HTSUS changes and determine if the classification of your product(s) has changed and declare the correct classification on your documents to avoid assessment of penalties by CBP.

If you have questions regarding the tariff classification of your imported merchandise, we suggest you obtain a written ruling from CBP's Office of Regulations and Rulings to better protect yourself and/or your company under the law.

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