What Every Member of the Trade Community Should Know About:

Tariff Classification

U.S. CUSTOMS and BORDER PROTECTION

AN INFORMED COMPLIANCE PUBLICATION

MAY 2004

每位成员须知

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U.S. CUSTOMS and BORDER PROTECTION

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “informed compliance” and “shared responsibility,” which are premised on the idea that in order to maximize voluntary compliance with the laws and regulations of U.S. Customs and Border Protection (CBP), the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on the CBP to provide the public with improved information concerning the trade community's rights and responsibilities under customs regulations and related laws. In addition, both the trade community and the CBP share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable the CBP to assess duties properly, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The CBP is then responsible for fixing the final classification and value of the merchandise. The failure of an importer of record to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting the informed compliance responsibilities of the CBP. In order to provide information to the public, the CBP has issued a series of informed compliance publications and videos on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

The Office of Regulations has prepared this publication on the tariff classification of merchandise. It covers the tariff classification of merchandise under the Harmonized Commodity Description and Coding System and under the Harmonized Tariff Schedule of the United States. We sincerely hope that this material, together with seminars and increased access to administrative rulings of the CBP, will help the trade community to improve voluntary compliance with customs regulations and laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. As many complicated factors can be involved in customs issues, an importer may wish to obtain an advance or pre-importation ruling under the CBP regulations (19 CFR Part 177) or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Michael T. Schmitz
Assistant Commissioner
Office of Regulations and Rulings

前言

1993年12月8日，《北美自由贸易协定实施法》第六编(Pub.L.103-182, 107 Stat.2057)，也称为海关现代化或“Mod”法，生效。这些条款修订了1930年关税法及相关法律的许多章节。

《现代化法案》提出了两个新概念，即“知情合规”和“共同责任”，其前提理念是：为最大限度地促进贸易界自愿遵守美国海关与边境保护局(CBP)的法律法规，必须清晰、完整地告知贸易界其法律义务。因此，《现代化法案》对CBP施加了更大的义务，要求其向公众提供关于贸易界在海关法规及相关法律下的权利和责任的更完善信息。此外，贸易界和CBP共同承担执行这些要求的责任。例如，根据经修订的《关税法》第484条(19 U.S.C.1484)，登记进口商有责任以合理注意的方式申报、归类和确定进口货物的价值，并提供任何其他必要信息，以使CBP能够正确评估关税、收集准确统计数据，并确定是否满足其他适用的法律要求(如有)。随后，CBP负责确定货物的最终归类和价值。登记进口商未能行使合理注意可能导致货物发布延迟，在某些情况下还可能导致处罚。

法规与裁定办公室在履行CBP的知情合规职责方面被赋予了重要角色。为了向公众提供信息，CBP发布了一系列关于新的或修订的要求、法规或程序以及各种归类和估价问题的知情合规出版物和视频。

法规办公室编写了本出版物，内容涉及商品的关税归类。它涵盖了根据协调商品名称及编码制度和美国协调关税表对商品进行的关税归类。我们真诚希望，本材料连同研讨会以及更多获取CBP行政裁定的途径，将有助于贸易界提高对海关法规和法律的自觉合规，并了解相关行政程序。

本出版物中的材料仅供一般信息参考。由于海关问题可能涉及许多复杂因素，进口商可能希望根据CBP法规(19 CFR Part 177)获得预进口裁定，或从专门从事海关事务的专家处获得建议，例如持证报关代理人、律师或顾问。

欢迎提出意见和建议，应寄送至美国海关与边境保护局法规与裁定办公室助理专员，地址：1300 Pennsylvania Avenue, NW,(Mint Annex), Washington, D.C.20229。

迈克尔·T·施密茨助理专员

法规与裁定办公室

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GENERAL BACKGROUND 8

HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HARMONIZED SYSTEM) 9

HISTORY AND DEVELOPMENT 9
HARMONIZED SYSTEM STRUCTURE 10
HARMONIZED SYSTEM CONVENTION OBLIGATIONS 10
LEGAL TEXT OF THE HARMONIZED SYSTEM 11
HEADING AND SUBHEADING PROVISIONS 11
RATES OF DUTY 13
INTERPRETATION OF THE HARMONIZED SYSTEM 13
General Rules of Interpretation 13
General Rule of Interpretation No. 1 14
General Rule of Interpretation No. 2 14
General Rule of Interpretation No. 3 17
General Rule of Interpretation No. 4 20
General Rule of Interpretation No. 5 21
General Rule of Interpretation No. 6 22
Extrinsic Interpretative Aids 24
(1) Explanatory Notes 24
(2) Compendium of Classification Opinions 26
Availability of the Explanatory Notes & the Compendium of Classification Opinions 26
AMENDMENT AND MAINTENANCE PROCEDURES AND DISPUTE SETTLEMENT 26
Amendment and Maintenance Procedures 26
Harmonized System Committee 26
Harmonized System Review Subcommittee 27
Scientific Subcommittee 28
Secretariat and Nomenclature & Classification Sub-Directorate 28
Dispute Settlement 29

LIST OF COUNTRIES, TERRITORIES AND CUSTOMS OR ECONOMIC UNIONS USING THE HARMONIZED SYSTEM 30

HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES (HTSUS) 32

HTSUS STRUCTURE 32
INTERPRETATION OF THE HTSUS 35
RATES OF DUTY 36
MAINTENANCE OF THE HTSUS 36

AVAILABILITY OF THE HTSUS IN PAPERBACK AND CD-ROM 36

AVAILABILITY OF THE HTSUS ON THE INTERNET 37

AVAILABILITY OF CLASSIFICATION RULINGS ISSUED BY THE CBP 37

PRE-IMPORTATION (ADVANCE) CLASSIFICATION RULINGS 37

FOIA AND INFORMATION SUBMITTED FOR A RULING REQUEST 38

ADMINISTRATIVE REVIEW OF PRE-IMPORTATION RULINGS 39

POST-IMPORTATION REVIEW PROCEDURES 39

ADDITIONAL INFORMATION 40

THE INTERNET 40

一般背景 8

商品名称及编码协调制度(协调制度) 9

H 历史与发展 9
H 协调制度结构 10
H 协调制度公约义务 10
L 协调制度法律文本 11
H 标题和副标题规定 11
R 税率 13
《协调制度》的解释 13
《解释通则》 13
解释总规则第1条 14
解释总规则第2条 14
解释总规则第3条 17
解释总规则第4条 20
解释总规则第5条 21
通用解释规则第6条 22
外部解释性辅助资料 24
(1) 注释 24
(2) 归类意见汇编 26
归类意见注释与汇编的可用性 26
A 修订与维护程序及争议解决 26
修订与维护程序 26
协调制度委员会 26
协调制度审议分委员会 27
科学小组委员会 28
秘书处及命名与分类分局 28
争端解决 29

使用协调制度的国家、地区和关税或经济联盟清单协调制度 30

美国协调关税表(HTSUS) 32

HTSUS 结构 32
I HTSUS 的解释 35
R 税率 36
M HTSUS 的维护 36

HTSUS的平装本和CD-ROM版本的可获取性 36

HTSUS在互联网上的可获取性 37

CBP签发的归类裁定书的可获得性 37

进口前(预先)归类裁定 37

FOIA 与为裁定请求提交的信息 38

进口前裁定行政复审 39

进口后审查程序 39

附加信息 40

T HE 互联网 40

CUSTOMS REGULATIONS 40
CUSTOMS BULLETIN 40
IMPORTING INTO THE UNITED STATES 41
INFORMED COMPLIANCE PUBLICATIONS 41
VALUE PUBLICATIONS 42
“YOUR COMMENTS ARE IMPORTANT” 43

C 海关条例 40
C 海关公报 40
I 进口至美国 41
I 知情合规出版物 41
V 估价出版物 42
“您的意见很重要” 43

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TARIFF CLASSIFICATION

GENERAL BACKGROUND

When goods are imported into the customs territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Bureau of Customs and Border Protection ("CBP") of the U.S. Department of Homeland Security. In almost all cases, the goods are required to be "entered," that is, declared to the CBP, and are subject to detention and examination by CBP officers to insure compliance with all laws and regulations enforced and administered by the CBP. The required entry process may take the form of a simple "baggage declaration" (for individuals), or one of the many types of customs "entries," for consumption, warehousing, or transit. Low value importations may be subject to simplified or informal customs clearance procedures. For example, certain low value mail importations may be declared on a sticker obtainable at post offices whereas importations by individuals that do not exceed their duty free personal exemptions may often be made by an oral declaration to a CBP officer. On the other hand, in most cases involving commercial goods, and some involving non-commercial importations, the importer or his agent must "enter" the goods by filing an electronic or paper "entry" to obtain release of the goods followed by an electronic or paper "entry summary." As part of the entry process, goods must be "classified" in the Harmonized Tariff Schedule of the United States ("HTSUS") and their customs value must be determined.

Prior to enactment into law of the Customs Modernization Act (Title VI of the North American Free Trade Agreement Implementation Act, Public Law 103-182), on December 8, 1993, an importer was required to describe accurately the merchandise and tell CBP how much it cost. It was the CBP's responsibility to "classify" the goods and determine their "value" (appraise them to allow the correct duty to be applied).

Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use "reasonable care" to "enter," "classify" and "value" the goods and provide any other information necessary to enable the CBP to assess the correct duties, collect accurate statistics, and determine whether all other applicable legal requirements are met. Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods requires an importer to be familiar with the HTSUS (and the instrument upon which it is based, the international Harmonized Commodity Description and Coding System). To assist in meeting the reasonable care requirement, importers may request binding administrative rulings from the CBP, or may use the services of an expert in customs law and procedures to assist them. The CBP is responsible for fixing the final classification and valuation of the goods. The CBP performs this in a process called "liquidation of the entry." This publication explains the classification of goods under the HTSUS. Customs valuation requirements are separately discussed in an informed compliance publication entitled "*What Every*

关税分类

一般背景

当货物进口到美国关税区(五十个州、哥伦比亚特区和波多黎各)时，须办理涉及美国国土安全部美国海关与边境保护局("CBP")的某些手续。在几乎所有情况下，货物都必须"报关"，即向CBP申报，并须接受CBP官员的扣留和查验，以确保遵守CBP执行和管理的所有法律和法规。所要求的报关程序可以采取简单的"行李申报单"(针对个人)形式，也可以采取众多海关"报关"类型之一的形式，用于消费、仓储或过境。低价值进口可能适用简化或非正式海关清关程序。例如，某些低价值邮件进口可在邮局获取的贴纸上申报，而个人进口未超过其免税个人免税额的，通常可向CBP官员进行口头申报。另一方面，在大多数涉及商业货物以及某些涉及非商业进口的情况下，进口商或其代理人必须通过提交电子或纸质"报关"来"申报"货物，以获得货物放行，随后提交电子或纸质"报关单汇总"。作为报关程序的一部分，货物必须在《美国协调关税表》("HTSUS")中"归类"，并且必须确定其完税价格。

在《海关现代化法》(《北美自由贸易协定实施法》第六编，公法103-182)于1993年12月8日颁布成为法律之前，进口商被要求准确描述商品并告知CBP其成本。CBP负责对货物进行"归类"并确定其"价值"(对其进行估价，以便适用正确的关税)。

根据《海关现代化法》，现在登记进口商有责任使用"合理注意"来"申报"、"归类"和"估价"货物，并提供任何其他必要信息，使CBP能够评估正确的关税、收集准确的统计数据，并确定是否满足所有其他适用的法律要求。商品归类不仅对关税目的很重要，而且对于确定货物是否受配额、限制、禁运或其他限制也很重要。商品归类行为要求进口商熟悉HTSUS(以及其所依据的工具，即国际协调商品名称及编码制度)。为协助满足合理注意要求，进口商可向CBP请求具有约束力的行政裁定，或可使用海关法律和程序专家的服务来协助他们。CBP负责确定货物的最终归类和估价。CBP在称为"报关清关核定"的程序中进行此项工作。本出版物解释了HTSUS下的商品归类。海关估价要求另行在一份题为"*What Every*"的知情合规出版物中讨论。

Member of the Trade Community Should Know About: Customs Value," which is available from the CBP website: <www.cbp.gov>.

The classification and valuation of goods is an important part of the importation and entry process. At a minimum, incorrect classification or valuation may lead to delays and increased duties (plus interest). The failure to use reasonable care in either situation may also lead to detention or seizure of the merchandise, and the imposition of civil or criminal penalties.

HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HARMONIZED SYSTEM)

History and Development

Merchandise imported into a country is classified under a tariff system for such purposes as tariff (or duty) assessment and import restrictions. The movement of merchandise in international trade, however, would be very slow and costly if the merchandise had to be classified under differing tariff systems of various countries. Therefore, in the late 1960s, the major trading countries of the world decided that a modern and internationally recognized product or tariff classification system was needed in order to facilitate the international trade of merchandise. This new system was intended to be a single modern structure for product classification that would also be used for customs tariff-related statistical and transport-documentation purposes (i.e., to collect statistics on trade and for exportation purposes). Work on this new system began in the early 1970s (with participation by the United States) under the auspices of an international organization known as the "Customs Cooperation Council" (now informally known as the "World Customs Organization" or simply the "WCO") which is based in Brussels, Belgium.[1] This work resulted in the "Harmonized Commodity Description and Coding System" ("Harmonized System" or simply the "HS").[2] It went into effect internationally on January 1, 1988, with the entry into force of the International Convention on the Harmonized Commodity Description and Coding System ("Harmonized System Convention") to which the Harmonized System is appended as an annex.

[1] In June 1994, the informal working name "World Customs Organization" was adopted for the Customs Cooperation Council, in order to indicate more clearly its nature and world-wide status. The convention establishing the Customs Cooperation Council (signed in Brussels, Belgium on December 15, 1950) has not been amended, and the "Customs Cooperation Council" remains the official name.

[2] The Harmonized System was derived from the earlier "Customs Cooperation Council Nomenclature," which in turn was a new version of the older "Brussels Tariff Nomenclature."

贸易界人士应了解的：完税价格"，可从*CBP*网站获取：。

货物的归类和估价是进口和报关过程的重要组成部分。至少，不正确的归类或估价可能导致延误和关税增加(加上利息)。在任一情况下未能使用合理注意也可能导致货物被扣留或扣押，以及民事或刑事处罚。

商品名称及编码协调制度 (协调制度)

历史与发展

进口到一国的商品根据关税制度进行归类，用于关税(或税收)评估和进口限制等目的。然而，如果商品必须根据各国不同的关税制度进行归类，国际贸易中的商品流动将非常缓慢且成本高昂。因此，在20世纪60年代末，世界主要贸易国家决定需要一个现代且国际公认的产品或关税归类制度，以促进商品的国际贸易。这一新制度旨在成为单一现代产品归类结构，也将用于与海关关税相关的统计和运输单据目的(即收集贸易统计和用于出口目的)。这项工作于20世纪70年代初开始(美国参与)，由总部位于比利时布鲁塞尔的国际组织"海关合作理事会"(现非正式称为"世界海关组织"或简称"WCO")主持。[1]这项工作产生了"协调商品名称及编码制度"("协调制度"或简称"HS")。[2]随着《协调商品名称及编码制度国际公约》("协调制度公约")生效，该制度于1988年1月1日在国际上生效，协调制度作为附件附于该公约之后。

[1] 1994年6月，海关合作理事会采用了非正式工作名称"世界海关组织"，以便更清楚地表明其性质和世界范围的地位。设立海关合作理事会的公约(1950年12月15日在比利时布鲁塞尔签署)未作修订，"海关合作理事会"仍为官方名称。

[2]协调制度源自较早的"海关合作理事会 Nomenclature"，而后者又是更早的"布鲁塞尔关税 Nomenclature"的新版本。

Harmonized System Structure

The Harmonized System is a complete product classification system (i.e., it covers all imported merchandise). It was designed as a "core" system so that countries adopting it could make further subdivisions according to their particular tariff and statistical needs.

At the international level, the Harmonized System consists of approximately 5,000 article descriptions which appear as headings and subheadings. These descriptions are arranged into 97 chapters grouped into 21 sections. Chapter 77 is reserved for future use. Two final chapters, 98 and 99, are reserved for national use by individual countries in the coding of provisions other than according to the terms of the Harmonized System nomenclature (e.g., special tariff programs and temporary duty suspensions or increases). In addition, the Harmonized System also contains interpretative rules and section, chapter and subheading notes for use in the classification of merchandise.

Goods in trade generally appear in the Harmonized System in categories or product headings beginning with crude and natural products and continuing in further degrees of complexity through advanced manufactured goods. This progression is found within chapters and among chapters (e.g., live animals are classified in chapter 1, animals hides and skins in chapter 41 and leather footwear in chapter 64). These product headings are designed at the broadest coverage levels with 4-digit numerical codes (or headings) and, where deemed appropriate, are further subdivided into narrower categories assigned two additional digits (which comprise 6-digit numerical codes or subheadings). The first two digits of a 4-digit heading indicate the chapter in which the heading is found (e.g., heading 2106 is in chapter 21).[3]

Harmonized System Convention Obligations

At the essence of the Harmonized System are the headings and subheadings and their related numerical codes; the section, chapter and subheading notes; and the General Rules of Interpretation (for use in the interpretation of the Harmonized System). The basic obligation undertaken by the contracting parties to the Harmonized System Convention is that their customs tariff and foreign-trade statistical nomenclatures be in conformity with the Harmonized System.[4] Moreover, the contracting parties are

[3] The official HS numbering system uses a decimal point after the first two digits at the four digit (heading) level, but no decimal point after the first two digits at the subheading levels. Many national schedules (including the U. S.) do not use the decimal point at the four digit level. To avoid confusion, the decimal point is omitted from the four digit level in this publication.

[4] Developing Country Exception: Article 4 of the Harmonized System Convention allows developing country contracting parties to delay their application of some or all of the subheadings of the Harmonized

协调制度结构

协调制度是一个完整的产品归类制度(即涵盖所有进口商品)。它被设计为一个"核心"制度，以便采用它的国家可以根据其特定的关税和统计需求作进一步细分。

在国际层面，协调制度由约5,000条商品描述组成，以品目和子目的形式出现。这些描述被编排为97章，归入21类。第77章保留供未来使用。最后两章，即第98章和第99章，保留供各国国内使用，用于编码协调制度 nomenclature 条款以外的规定(例如，特殊关税计划和临时关税暂停或增加)。此外，协调制度还包含用于商品归类的解释规则以及类注、章注和子目注释。

贸易中的货物在协调制度中通常按类别或产品品目出现，从原油和天然产品开始，并随着加工程度的提高而延续至 advanced manufactured goods。这种递进关系体现在各章内部以及各章之间(例如，活动物归入第1章，动物生皮和皮革归入第41章，皮革鞋靴归入第64章)。这些产品品目在最宽泛的覆盖层级上以4位数字编码(或品目)设计，并在认为适当时进一步细分为更窄的类别，赋予另外两位数字(构成6位数字编码或子目)。4位品目的前两位数字表示该品目所在的章(例如，品目2106在第21章)。[3]

协调制度公约义务

协调制度的核心是品目和子目及其相关数字编码；类注、章注和子目注释；以及解释总规则(用于解释协调制度)。协调制度公约缔约方承担的基本义务是，其海关税则和对外贸易统计目录应与协调制度保持一致。[4]此外，缔约方

[3]官方HS编号系统在四位数(品目)级别的头两位数字后使用小数点，但在子目级别的头两位数字后不使用小数点。许多国家税则(包括美国)在四位数级别不使用小数点。为避免混淆，本出版物在四位数级别省略了小数点。

[4]发展中国家例外：《协调制度公约》第4条允许发展中国家缔约方推迟其对协调制度某些或全部子目的适用

obligated to use all the headings and subheadings without addition or modification together with their related numerical codes. Further, the parties are required to apply the General Rules of Interpretation and all section, chapter and subheading notes without modification to the scope of the sections, chapters, headings or subheadings of the Harmonized System. Each contracting party, however, is permitted to adopt in its national tariff system further detailed subdivisions for classifying goods (that is, for tariff, quota or statistical purposes) so long as any such subdivision is added and coded at a level beyond the 6-digit numerical code provided in the Harmonized System. Coding beyond the 6-digit level is usually at the 8-digit level and is generally referred to as the "national level."

It should be noted that many countries use the Harmonized System as the basis of their tariff systems who are not contracting parties to the Harmonized System Convention. The level of numerical coding based on the Harmonized System found in the tariff systems of such countries may vary. (Attached at the end of this discussion on the Harmonized System is a list of countries, territories or customs or economic unions using the Harmonized System (as of November 2003)).

Legal Text of the Harmonized System

When classifying merchandise under the Harmonized System, the language of the General Rules of Interpretation, section, chapter and subheading notes, and the terms of the headings and subheadings are to be consulted and applied. They constitute the "legal text" (also known as the "nomenclature") of the Harmonized System.[5] The titles of sections, chapters and subchapters are provided for ease of reference only and have no legal significance.

Heading and Subheading Provisions

Merchandise may be specifically provided for or identified by its common, commercial or technical name in an article or product description (i.e., the text to a heading or subheading) in the Harmonized System. When merchandise is not so specifically provided for in the Harmonized System, the article description covering such merchandise is generally considered to be a "residual provision" (sometimes also referred to as a "basket provision") by use of the phrase "not elsewhere specified or included" or by the use of the term "other."

EXAMPLE: Heading 4010 (see excerpt below from heading 4010) provides for "conveyor or transmission belts or belting, of vulcanised

System for such a period as may be necessary with respect to their patterns of international trade or administrative resources.

[5] *See* Article 1 (a) to the Harmonized System Convention.

有义务不加增删或修改地使用所有品目和子目及其相关数字编码。此外，各方须不加修改地将解释总规则及所有类注、章注和子目注释适用于协调制度各类、章、品目或子目的范围。然而，每一缔约方均可在其国家税则制度中采用更详细的细分对货物进行分类(即用于关税、配额或统计目的)，只要任何此类细分是在协调制度所规定的6位数字编码之外的水平上添加和编码的。6位水平以上的编码通常为8位水平，一般称为"国家层级"。

应当指出，许多并非《协调制度公约》缔约方的国家也使用协调制度作为其关税制度的基础。此类国家关税制度中基于协调制度的数字编码级别可能有所不同。(本协调制度讨论末尾附有截至2003年11月使用协调制度的国家、领土或海关或经济联盟清单)。

协调制度法律文本

根据协调制度对商品进行归类时，应参考并适用《解释总规则》、类注、章注和子目注释的措辞以及品目和子目的术语。它们构成协调制度的"法律文本"(也称为"nomenclature")。[5]类、章和分章的标题仅为便于参考而提供，不具有法律意义。

标题和副标题条款

商品可在协调制度的物品或产品描述(即品目或子目的文本)中以其通用、商业或技术名称具体列明或标识。当商品未在协调制度中如此具体列明时，涵盖此类商品的物品描述通常通过使用"未列名"或"其他"一词被视为"兜底条款"(有时也称为"篮子条款")。

示例：品目4010(见下文品目4010摘录)规定了"硫化橡胶制的输送带或传动带或带料，

制度，期限为其国际贸易模式或行政资源可能需要的期限。

[5]见 《协调制度公约》第1条(a)款。

rubber." Within the subheading structure of that heading, there is 5-digit (or "one-dash") subheading 4010.1 which provides for "conveyor belts or belting." Within the subheading structure of 5-digit subheading 4010.1 there are four 6-digit (or "two-dash") subheadings: 4010.11 which provides for conveyor belts or belting "reinforced only with metal"; 4010.12 which provides for conveyor belts or belting "reinforced only with textile materials"; 4010.13 which provides for conveyor belts or belting "reinforced only with plastics"; and 4010.19 which provides for "other" conveyor belts or belting. Thus, all merchandise properly classified in 5-digit subheading 4010.1 that does not satisfy the terms of 6-digit subheadings 4010.11, 4010.12 or 4010.13 would be classified in 6-digit residual subheading 4010.19.

Heading No.	H.S. Code	
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**
		- Conveyor belts or belting:
	4010.11	-- Reinforced only with metal
	4010.12	-- Reinforced only with textile materials
	4010.13	-- Reinforced only with plastics
	4010.19	-- Other
		- Transmission belts or belting:
	4010.21	--Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm.
		* * *

Excerpt from heading 4010 of the Harmonized System

As evident from the above discussion, the Harmonized System covers all imported merchandise. Or, in other words, although not all goods are specifically provided for, all goods are classifiable and have a place in the Harmonized System.

橡胶。"在该品目的子目结构中，有5位(或"单杠")子目4010.1，规定"输送带或传动带"。在5位子目4010.1的子目结构中，有四个6位(或"双杠")子目：4010.11规定"仅用金属加强"的输送带或传动带；4010.12规定"仅用纺织材料加强"的输送带或传动带；4010.13规定"仅用塑料加强"的输送带或传动带；以及4010.19规定"其他"输送带或传动带。因此，所有正确归入5位子目4010.1但不符合6位子目4010.11、4010.12或4010.13条件的商品，均应归入6位兜底子目4010.19。

品目编号	H.S. 编码	
40.10		**硫化橡胶制的输送带或传动带或带料** 橡胶。
		- 传送带或带料：
	4010.11	- - 仅用金属加固
	4010.12	- - 仅用纺织材料加强
	4010.13	- - 仅用塑料加固
	4010.19	-- 其他
		- 传动带或带料：
	4010.21	- - 梯形截面环形传动带 (V型带)，不论是否有槽，周长超过60厘米但不超过180厘米。
		* * *

《协调制度》品目4010摘录

从上述讨论可以看出，协调制度涵盖所有进口商品。或者换句话说，尽管并非所有货物都有具体规定，但所有货物都是可归类的，并在协调制度中占有一席之地。

Rates of Duty

The Harmonized System Convention imposes no obligations on the contracting parties regarding rates of duty.[6] Rates of duty are left to each contracting party to apply based on national legislation. The rates of duty for most countries today are generally the result of trade agreements (i.e., either bilateral agreements or multilateral agreements such as World Trade Organization bound tariff-rate agreements).

INTERPRETATION OF THE HARMONIZED SYSTEM

General Rules of Interpretation

As indicated previously, the tariff classification of merchandise under the Harmonized System is governed by the principles set forth in the General Rules of Interpretation ("GRIs"). The GRIs are intended to be consulted and applied each time merchandise is to be classified under the Harmonized System. Accordingly, it is the GRIs that are the single set of legal principles that always govern the classification of merchandise under the Harmonized System. There are six GRIs in all.

When classifying merchandise, one must be aware that due to the hierarchical structure of the Harmonized System:

(1) merchandise must first be classified in the Harmonized System in the 4-digit heading whose terms most specifically describe the merchandise (unless otherwise required or directed by the GRIs); and

(2) only 4-digit headings are comparable (i.e., no consideration should be given to the terms of any subheading within any 4-digit heading when considering the proper classification of merchandise at the 4-digit heading level).

EXAMPLE: An electric toothbrush could potentially be classified in heading 8509 as an electromechanical domestic appliance with self-contained motor and in heading 9603 as a brush. Within heading 9603, subheading 9603.21 provides for "toothbrushes." No consideration should be given to this subheading when comparing the terms of the headings to determine the appropriate heading for classification of the electric toothbrush (as merchandise must first be classified in the Harmonized System at the heading level by the terms of the headings).

[6] *See* Article 9 to the Harmonized System Convention.

关税税率

《协调制度公约》未对缔约方规定任何关税税率义务。[6]关税税率由各缔约方根据国内立法适用。当今大多数国家的关税税率通常是贸易协定(即双边协定或多边协定，如世界贸易组织约束的关税税率协定)的结果。

协调制度的解释

解释通则

如前所述，根据协调制度对商品进行关税归类受《解释总规则》("GRIs")中规定的原则管辖。每次根据协调制度对商品进行归类时，都应参考并适用GRIs。因此，GRIs是始终管辖协调制度下商品归类的唯一一套法律原则。总共有六条GRIs。

对商品进行归类时，必须意识到由于协调制度的层级结构：

(1) 商品必须首先在协调制度中归入其术语最具体描述该商品的4位品目(除非GRIs另有要求或指示)；以及

(2) 只有4位品目具有可比性(即在考虑4位品目级别的商品正确归类时，不应考虑任何4位品目内任何子目的术语)。

示例：电动牙刷可能归入品目8509，作为自带电动机的家用电动器具，也可能归入品目9603，作为刷子。在品目9603项下，子目9603.21规定了"牙刷"。在比较品目条文以确定电动牙刷的适当归类品目时，不应考虑该子目(因为商品必须首先按品目条文在协调制度品目层级进行归类)。

[6]见 《协调制度公约》第9条。

General Rule of Interpretation No. 1

RULE 1. THE TABLE OF CONTENTS, ALPHABETICAL INDEX, AND TITLES OF SECTIONS, CHAPTERS AND SUB-CHAPTERS ARE PROVIDED FOR EASE OF REFERENCE ONLY; FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE DETERMINED ACCORDING TO THE TERMS OF THE HEADINGS AND ANY RELATIVE SECTION OR CHAPTER NOTES AND, PROVIDED SUCH HEADINGS OR NOTES DO NOT OTHERWISE REQUIRE, ACCORDING TO THE FOLLOWING PROVISIONS: [that is, GRIs 2 to 6].

GRI 1 takes precedence over the remaining rules. It requires that classification be determined first according to the terms of the headings of the Harmonized System and any relative section or chapter notes.

GRI 1 EXAMPLES:

EXAMPLE 1: Under GRI 1, if a provision specifically and completely describes a product, then the product would be classified in that provision (e.g., fresh grapes are classified under heading 0806 which provides for "grapes, fresh or dried"). In this situation, the product is classified by the terms of a heading.

EXAMPLE 2: Note 3 to Section XVI to the Harmonized System directs classification of composite machines described therein on the basis of the "principal function" of the machines. Under GRI 1, such machines are to be classified as so directed in that note. In this situation, the products are classified by the terms of a section note.

GRI 1 further states that if the texts of the headings and of the notes cannot, by themselves, determine the appropriate heading for classification of merchandise, then classification is to be determined by the appropriate GRIs that follow GRI 1 (i.e., GRIs 2 to 6).

General Rule of Interpretation No. 2

RULE 2. (a) ANY REFERENCE IN A HEADING TO AN ARTICLE SHALL BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE INCOMPLETE OR UNFINISHED, PROVIDED THAT, AS ENTERED, THE INCOMPLETE OR UNFINISHED ARTICLE HAS THE ESSENTIAL CHARACTER OF THE COMPLETE OR FINISHED ARTICLE. IT SHALL ALSO INCLUDE A REFERENCE TO THAT ARTICLE COMPLETE OR FINISHED (OR FALLING TO BE CLASSIFIED AS COMPLETE OR FINISHED BY VIRTUE OF THIS RULE), ENTERED UNASSEMBLED OR DISASSEMBLED.

解释总规则第1条

规则一。目录、字母索引以及各编、章和分章的标题仅为便于查阅而提供；就法律目的而言，归类应根据品目条文及任何相关的编或章注释确定，并在品目条文或注释另有要求时，根据以下规定确定：[即，归类总规则2至6]。

GRI 1优先于其余规则。它要求首先根据协调制度品目的术语以及任何相关的类注或章注确定归类。

GRI 1 示例：

示例*1*：根据GRI 1，如果某一项具体且完整地描述了产品，则该产品将归入该项(例如，鲜葡萄归入品目0806，该品目规定"鲜或干的葡萄")。在这种情况下，产品根据品目的术语进行归类。

示例*2*:协调制度第十六类注释三规定，其中所述组合机器的归类应依据机器的"主要功能"确定。根据GRI 1，此类机器应按该注释的上述规定归类。在此情形下，产品依据类注释的条款进行归类。

GRI 1进一步规定，如果品目条文和注释条文本身无法确定商品归类的适当品目，则归类应依据GRI 1之后的相应GRI(即GRI 2至6)确定。

解释总规则第2条

规则二。(a)品目中对某种物品的提及，应视为包括对该物品的不完整品或未制成品的提及，只要在报验时，该不完整品或未制成品具有完整品或制成品的本质特征。品目中对某种物品的提及，还应包括对该完整品或制成品(或根据本规则应归类为完整品或制成品者)以未组装或拆散状态报验的提及。

(b) ANY REFERENCE IN A HEADING TO A MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER MATERIALS OR SUBSTANCES. ANY REFERENCE TO GOODS OF A GIVEN MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO GOODS CONSISTING WHOLLY OR PARTLY OF SUCH MATERIAL OR SUBSTANCE. THE CLASSIFICATION OF GOODS CONSISTING OF MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE PRINCIPLES OF RULE 3.

GRI 2 contains two sections: 2 (a) and 2 (b). These two sections deal with the classification of goods that as imported are (1) incomplete or unfinished, (2) unassembled or disassembled, or (3) composed of mixtures or combinations of materials or substances.

GRI 2 (a)

GRI 2 (a) has two parts. Part one deals with incomplete or unfinished goods and part two deals with unassembled or disassembled goods.

Part One

The first part of GRI 2 (a) extends the scope of any heading that refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the “essential character” (which is discussed below) of the complete or finished article.

EXAMPLE: A ceramic statuette of the Hokie Bird that will be painted after importation would still generally have the essential character of a ceramic statuette of heading 6913 (i.e., one would still recognize and identify the product as a ceramic statuette) and would therefore be classified pursuant to GRI 2 (a) as the finished product in heading 6913.

Part Two

The second part of GRI 2 (a) provides that complete or finished articles presented unassembled or disassembled (which may occur for reasons related to the packing, handling or transportation of the articles) are to be classified in the same heading as the assembled article. It also provides that incomplete or unfinished articles presented unassembled or disassembled are to be classified in the same heading as the complete or finished article provided that as presented they have the essential character of the complete or finished article (as provided for in the first part of GRI 2 (a)).

(b) 标题中对材料的任何引用
或材料应视为包括该材料或物质与其他材料或物质的混合物或组合物。对某种材料或物质的货物的提及，应视为包括全部或部分由该材料或物质构成的货物。由一种以上材料或物质构成的货物的归类，应根据规则三的原则确定。

GRI 2包含两个部分：2(a)和2(b)。这两个部分涉及进口时属于以下情形的货物的归类：(1)不完整品或未制成品，(2)未组装品或拆散品，或(3)由材料或物质的混合物或组合物构成。

GRI 2 (a)

GRI 2(a)有两个部分。第一部分涉及不完整品或未制成品，第二部分涉及未组装品或拆散品。

第一部分

GRI 2(a)的第一部分将提及某一特定物品的任何品目的范围扩大至不仅涵盖该完整物品，还涵盖该物品的不完整品或未制成品，只要其在报验时具有完整品或制成品的“本质特征”(下文讨论)。

示例：一件进口后将要上色的Hokie Bird陶瓷雕像，通常仍具有品目6913的陶瓷雕像的本质特征(即人们仍会认出并识别该产品为陶瓷雕像)，因此应依据GRI 2(a)作为品目6913的制成品归类。

第二部分

归类总规则二(a)第二部分规定，以未组装或拆散状态报验的完整或制成物品(可能因物品的包装、搬运或运输等原因而出现此种状态)应与组装后的物品归入同一品目。该部分还规定，以未组装或拆散状态报验的不完整或未制成物品，只要在报验时具有完整或制成物品的基本特征(如归类总规则二(a)第一部分所规定)，应与完整或制成物品归入同一品目。

EXAMPLE: A shipment of an unassembled bicycle (containing all parts and components necessary to build a bicycle) would be classified in heading 8712 as an assembled, finished bicycle as if it were entered (or imported) as the assembled, finished bicycle.

GRI 2 (b)

GRI 2 (b) governs the classification (1) of mixtures and combinations of materials or substances and (2) of goods consisting of two or more materials or substances. The rule extends headings referring (1) to a material or substance to include mixtures or combinations of that material or substance with other materials or substances and (2) to goods of a given material or substance to include goods consisting wholly or partly of that material or substance (but only as long as another heading does not refer to the goods in their mixed or composite state). If the addition of another material or substance deprives the imported good of the character of the kind mentioned in the heading under consideration, however, then one must resort to GRI 3 for classification of the merchandise. Or, in other words, mixtures and combinations of materials or substances, and goods consisting of more than one material or substance, if upon initial consideration are potentially classifiable under two or more headings, they must be classified according to the principles of GRI 3.

EXAMPLE: Under GRI 2 (b), a stainless steel travel mug with a plastic handle would be classifiable in heading 7323 as a table, kitchen or other household article of steel despite the plastic handle (as it retains the character of a table, kitchen or other household article of steel as mentioned in heading 7323). If a travel mug, however, contained relatively equal amounts of stainless steel and plastic (e.g., the outside or outer surface of the mug is made of plastic and the inside or inner surface (lining) of the mug is made of stainless steel), then the travel mug would be potentially classifiable under two headings: heading 3924 as tableware, kitchenware or other household article of plastic and heading 7323 as a table, kitchen or other household article of steel. (Or, contrasting this product with the initial one considered in this example, a travel mug consisting of relatively equal amounts of stainless steel and plastic does not have the character of a table, kitchen or other household article of steel as mentioned in heading 7323.) In this situation, pursuant to GRI 2 (b), resort would need to be made to GRI 3 for classification of the product.

示例：一批未组装的自行车(包含组装自行车所需的所有零件和部件)应归入品目8712，作为已组装的制成自行车归类，如同其以已组装的制成自行车报关(或进口)一样。

GRI 2 (b)

归类总规则二(b)管辖(1)材料或物质的混合物和组合物以及(2)由两种或多种材料或物质组成的货物的归类。该规则将提及(1)某一材料或物质的品目扩展至包括该材料或物质与其他材料或物质的混合物或组合物，并将提及(2)某一给定材料或物质的货物的品目扩展至包括全部或部分由该材料或物质组成的货物(但仅限于另一品目未提及处于混合或组合状态的该货物)。但是，如果添加另一种材料或物质使进口货物丧失了所审议品目所述种类的特征，则必须求助于归类总规则三对该商品进行归类。换言之，材料或物质的混合物和组合物，以及由一种以上材料或物质组成的货物，如果经初步考虑可能归入两个或两个以上品目，则必须按照归类总规则三的原则进行归类。

示例：根据归类总规则二(b)，带有塑料手柄的不锈钢旅行杯应归入品目7323，作为钢制餐桌、厨房或其他家用物品，尽管带有塑料手柄(因为其保留了品目7323所述钢制餐桌、厨房或其他家用物品的特征)。但是，如果旅行杯含有相对等量的不锈钢和塑料(例如，杯子的外部或外表面由塑料制成，杯子的内部或内表面(内衬)由不锈钢制成)，则该旅行杯可能归入两个品目：品目3924，作为塑料制餐具、厨房用具或其他家用物品；以及品目7323，作为钢制餐桌、厨房或其他家用物品。(或者，将本产品与本示例中考虑的第一个产品进行对比，由相对等量不锈钢和塑料组成的旅行杯不具有品目7323所述钢制餐桌、厨房或其他家用物品的特征。)在此情况下，根据归类总规则二(b)，需要求助于归类总规则三对该产品进行归类。

General Rule of Interpretation No. 3

RULE 3. WHEN, BY APPLICATION OF RULE 2(b) OR FOR ANY OTHER REASON, GOODS ARE, PRIMA FACIE, CLASSIFIABLE UNDER TWO OR MORE HEADINGS, CLASSIFICATION SHALL BE EFFECTED AS FOLLOWS:

(a) THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION. HOWEVER, WHEN TWO OR MORE HEADINGS EACH REFER TO PART ONLY OF THE MATERIALS OR SUBSTANCES CONTAINED IN MIXED OR COMPOSITE GOODS OR TO PART ONLY OF THE ITEMS IN A SET PUT UP FOR RETAIL SALE, THOSE HEADINGS ARE TO BE REGARDED AS EQUALLY SPECIFIC IN RELATION TO THOSE GOODS, EVEN IF ONE OF THEM GIVES A MORE COMPLETE OR PRECISE DESCRIPTION OF THE GOODS.

(b) MIXTURES, COMPOSITE GOODS CONSISTING OF DIFFERENT MATERIALS OR MADE UP OF DIFFERENT COMPONENTS, AND GOODS PUT UP IN SETS FOR RETAIL SALE, WHICH CANNOT BE CLASSIFIED BY REFERENCE TO 3(a), SHALL BE CLASSIFIED AS IF THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER, INSOFAR AS THIS CRITERION IS APPLICABLE.

(c) WHEN GOODS CANNOT BE CLASSIFIED BY REFERENCE TO 3(a) OR 3(b), THEY SHALL BE CLASSIFIED UNDER THE HEADING WHICH OCCURS LAST IN NUMERICAL ORDER AMONG THOSE WHICH EQUALLY MERIT CONSIDERATION.

GRI 3 provides for the classification of goods that are *prima facie* (or when initially considered) classifiable under two or more headings. In such instances, the goods are classified pursuant to this rule based on three criteria, taken in order:

GRI 3 (a)

The first sentence to GRI 3 (a) provides that goods should be classified in the heading that provides the most specific description. In general, under this criterion, (1) a description by name is more specific than a description by class and (2) a description that more clearly identifies a product is more specific than one which is less complete.

解释总规则第3条

规则三当货物按规则二(b)或由于其他任何原因，表面上可归入两个或两个以上税目时，归类应按以下规定办理：

(a) 列名最为具体的税目，应优先于列名较为一般的税目。但是，如果两个或两个以上的税目各自仅涉及混合或组合货物所含材料或物质的一部分，或仅涉及零售成套货物中的部分物品，则这些税目应视为对这些货物具有同等程度的 specificity，即使其中一个税目对该货物作出了更为完整或精确的描述。

(b) 混合物、由不同材料或不同组件构成的组合货物，以及零售成套货物，凡不能按3(a)归类的，应按构成其基本特征的material或组件归类，只要该标准适用。

(c) 货物不能按3(a)或3(b)归类的，应归入在同等值得考虑的税目中按数字顺序排列最后的税目。

GRI 3 规定了对*prima facie*(或初步考虑时)可归入两个或两个以上品目的货物的归类。在此类情形下，货物依照本规则按以下三项标准依次进行归类：

GRI 3 (a)

GRI 3(a)第一句规定，货物应归入提供最具体描述的品目。一般而言，根据该标准，(1)按名称的描述比按类别的描述更具体；(2)更清楚地识别产品的描述比不够完整的描述更具体。

GRI 3 (a) EXAMPLES:

EXAMPLE 1: An example of a description by name in one heading that is more specific than a description by class in another heading is as follow: "shavers and hair clippers with self-contained electric motor" of heading 8510 is more specific than "electro-mechanical tools for working in the hand with self-contained electric motor" of heading 8467 or "electro-mechanical domestic appliances with self-contained electric motor" of heading 8509.

EXAMPLE 2: An example of a description in one heading that more clearly identifies a product than a description in another heading (and thus the first description is more specific than the second description) is as follows: A product identified as "unframed safety glass made of toughened or laminated glass that is shaped and identifiable for use in airplanes" is more clearly described by the article description "safety glass" of heading 7007 than by the article description "parts of goods of heading 8801 or 8802" (parts of aircraft and spacecraft) of heading 8803.

The second sentence to GRI 3 (a) further provides that when two or more headings each refer to only one of the materials or substances in mixed or composite goods, or to only some of the articles included in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods. If this situation exists, then resort must be made to GRI 3 (b). (See examples discussed below for GRI 3 (b).)

GRI 3 (b)

GRI 3 (b) deals with mixed goods, composite goods, and goods put up in sets for retail sale as described above in the second sentence to GRI 3 (a) (i.e., each of the goods is potentially classifiable in more than one heading because each good consists of two or more different ingredients, materials, components or articles and no heading provides for the goods as a whole). By application of this criterion, such goods are classified according to the ingredient, material, component or article that gives the mixtures, composite goods, or sets their "essential character."

Goods Put up in Sets for Retail Sale. For the purposes of GRI 3 (b), the term "goods put up in sets for retail sale" means that the goods under consideration must (a) consist of at least two different articles (i.e., the articles must be of a different type or nature, e.g., two table spoons are not such a "set") which are, *prima facie*, classifiable in different headings; (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and (c) are put up in a manner suitable for sale directly to users without repacking.

GRI 3(a) 示例：

示例*1:*一个品目中按名称的描述比另一品目中按类别的描述更具体的例子如下：品目8510的"自带电动机的剃须刀和理发推剪"比品目8467的"自带电动机的手持电动工具"或品目8509的"自带电动机的电动家用器具"更具体。

示例*2:*一个品目中的描述比另一品目中的描述更清楚地识别产品的例子(因此第一个描述比第二个描述更具体)如下：被识别为"由钢化或夹层玻璃制成、经成形且可识别用于飞机的无框安全玻璃"的产品，由品目7007的"安全玻璃"商品描述比由品目8803的"品目8801或8802所列货物的零件"(航空器和航天器零件)商品描述更清楚地描述。

GRI 3(a)的第二句进一步规定，当两个或更多品目各自仅涉及混合或组合货物中的一种材料或物质，或仅涉及供零售成套货物中所含物品的一部分时，相对于这些货物，这些品目应被视为同等具体，即使其中之一对货物给出了更完整或更精确的描述。如果存在这种情况，则必须诉诸GRI 3(b)。(参见下文讨论的GRI 3(b)示例。)

GRI 3 (b)

GRI 3(b)处理上文GRI 3(a)第二句所述的混合货物、组合货物和供零售成套货物(即，每项货物因由两种或更多不同成分、材料、部件或物品组成且无品目涵盖整体货物而可能归入多个品目)。适用该标准时，此类货物根据赋予混合物、组合货物或成套货物"基本特征"的成分、材料、部件或物品进行归类。

零售成套货物。就GRI 3(b)而言，"零售成套货物"一词是指所涉货物必须(a)由至少两种不同的物品组成(即物品必须属于不同类型或性质，例如两把汤匙不构成此种"成套货物")，且这些物品 *prima facie* 可归入不同品目；(b)由为满足特定需要或从事特定活动而放在一起的产品或物品组成；且(c)以适合直接销售给用户而无需重新包装的方式放置。

GRI 3 (b) EXAMPLES:

MIXTURE EXAMPLE: An example of a “mixture” coming within the purview of GRI 3 (b) would be a mixture of barley of heading 1003 and oats of heading 1004 in equal amounts. In such an instance, there is a product consisting of two or more ingredients with each ingredient having a provision in which it could potentially be classified and no provision exists in the Harmonized System that provides for the mixture as a whole.

COMPOSITE GOOD EXAMPLE: An example of a “composite good” coming within the purview of GRI 3 (b) would be a combined flashlight of heading 8513 and radio of heading 8527 (i.e., both are contained in the same housing). In such an instance, there is a product consisting of two or more different units or components that are located in the same housing with each component having a provision in which it could potentially be classified and no provision exists in the Harmonized System that provides for the composite good as a whole.

SET EXAMPLE: An example of a “set” coming within the purview of GRI 3 (b) would be a hairdressing kit consisting of a pair of electric hair clippers of heading 8510, a comb of heading 9615, a pair of scissors of heading 8213, and a brush of heading 9603. In such an instance, there is a product that consists of more than one item or article with each article having a provision in which it could potentially be classified and no provision exists in the Harmonized System that provides for the set as a whole. In the above-mentioned hairdressing kit, the articles are put up together to meet the particular need or carry out the specific activity of grooming hair.

In each of the above-mentioned three examples, one would need to make a determination as to the ingredient, material, component or article that imparts the essential character to the particular good. The good would then be classified as if made or consisting entirely of that ingredient, material, component or article. In some situations, however, no ingredient, material, component or article will be found to impart the essential character to a particular good. In such instances, resort would need to be made to GRI 3 (c) in order to classify the good.

GRI 3 (c)

GRI 3 (c) states that goods should be classified under the heading that occurs last in numerical order from among those that equally merit consideration if the goods cannot be classified by reference to GRIs 3 (a) or 3 (b).

GRI 3(b) 示例：

混合物示例：属于GRI 3(b)范围的“混合物”的一个例子是品目1003的大麦与品目1004的燕麦等量混合。在此情形下，该产品由两种或两种以上成分组成，每种成分都有其可能归入的品目，而协调制度中不存在将整个混合物作为一个整体加以规定的品目。

复合货物示例：属于GRI 3(b)范围内的“复合货物”的一个例子是品目8513的手电筒与品目8527的收音机组成的组合物(即两者均装在同一壳体内)。在此种情形下，存在一种由两个或多个不同单元或组件组成的产品，这些单元或组件位于同一壳体内，每个组件均有一个可能将其归入的品目，而协调制度中不存在将复合货物作为一个整体加以规定的品目。

成套商品示例：属于GRI 3(b)范围内的“成套商品”的一个示例，是由品目8510的一对电动理发推剪、品目9615的一把梳子、品目8213的一把剪刀和品目9603的一把刷子组成的理发套装。在此情形下，该产品由一件以上物品或货品组成，每件物品均有一个可对其进行潜在归类的品目，而协调制度中不存在将整个成套商品作为一个整体加以规定的品目。在上述理发套装中，各物品被包装在一起，以满足梳理头发这一特定需要或从事这一特定活动。

在上述三个示例中的每一个示例中，都需要就赋予特定商品基本特征的成分、材料、组件或物品作出认定。该商品随后应视作完全由该成分、材料、组件或物品制成或组成而进行归类。然而，在某些情况下，将无法认定有任何成分、材料、组件或物品赋予特定商品基本特征。在此类情形下，需要诉诸GRI 3(c)以对该商品进行归类。

GRI 3 (c)

GRI 3(c)规定，货物不能按GRI 3(a)或3(b)归类时，应归入同等值得考虑的各品目中按数字顺序排列最后的品目。

GRI 3 (c) EXAMPLE:

In the above-mentioned example of the mixed good consisting of barley and oats in equal amounts, if neither the barley nor the oats is found to impart the essential character to the product, then by application of GRI 3 (c) the product would be classified in heading 1004 as if consisting solely of the oats. This is because the heading number for the oats found in the mixture occurs last in numerical order as between it and the barley (i.e., 1003 for the barley and 1004 for the oats).

WHAT IS THE ESSENTIAL CHARACTER OF A PRODUCT?

The term “essential character,” as used in the GRIs, is not defined in the Harmonized System. As concerns that term, however, it is stated in the Explanatory Notes to the Harmonized System (which is an extrinsic interpretative aid to the Harmonized System that is discussed below) that the factor that determines the essential character of a good will vary as between different kinds of goods (i.e., essential character must be determined on a case-by-case basis). The essential character of a good, may, for example, be determined by the nature of the material or component, its bulk, quality, weight or value, or by the role of a constituent material in relation to the use of the goods. Other factors may be considered in determining the essential character of a product.

General Rule of Interpretation No. 4

RULE 4. GOODS WHICH CANNOT BE CLASSIFIED IN ACCORDANCE WITH THE ABOVE RULES SHALL BE CLASSIFIED UNDER THE HEADING APPROPRIATE TO THE GOODS TO WHICH THEY ARE MOST AKIN.

If goods cannot be classified according to GRIs 1 to 3, then resort must be made to GRI 4. GRI 4 requires that goods are to “be classified under the heading appropriate to the goods to which they are most akin.” This rule should be applied very infrequently as GRIs 1 to 3 will cover the classification of almost all goods. When attempting to apply this rule, however, any determination regarding “kinship” should depend on such factors as description, character, purpose or intended use, designation, production process and the nature of the goods.

GRI 3(c) 示例：

在上述由等量大麦和燕麦组成的混合货物示例中，如果认定大麦和燕麦均不赋予产品基本特征，则按GRI 3(c)的适用，该产品将如同仅由燕麦组成一样归入品目1004。这是因为混合物中燕麦的品目号在其与大麦之间按数字顺序排列最后(即大麦为1003，燕麦为1004)。

产品的本质特征是什么?

GRI中所使用的“基本特征”一词在协调制度中未作定义。然而，关于该词，协调制度注释(其是对协调制度的一种外在解释辅助工具，下文将予以讨论)中述明，确定商品基本特征的因素因商品种类不同而不同(即基本特征必须逐案确定)。商品的基本特征例如可由材料或组件的性质、其体积、质量、重量或价值确定，或由某种组成材料相对于该商品用途所起的作用确定。在确定产品的基本特征时还可考虑其他因素。

解释总规则第4条

规则四不能按上述规则归类的货物，应归入与其最为相似的货物所适用的税目。

如果商品不能根据GRI 1至3进行归类，则必须诉诸GRI 4。GRI 4要求商品“应按与其最相类似的商品的品目归类”。该规则应极少适用，因为GRI 1至3将涵盖几乎所有商品的归类。然而，在尝试适用该规则时，任何关于“类似”的认定均应取决于诸如描述、特性、目的或预期用途、名称、生产过程以及商品性质等因素。

General Rule of Interpretation No. 5

RULE 5. IN ADDITION TO THE FOREGOING PROVISIONS, THE FOLLOWING RULES SHALL APPLY IN RESPECT OF THE GOODS REFERRED TO THEREIN:

(a) CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, DRAWING INSTRUMENT CASES, NECKLACE CASES AND SIMILAR CONTAINERS, SPECIALLY SHAPED OR FITTED TO CONTAIN A SPECIFIC ARTICLE OR SET OF ARTICLES, SUITABLE FOR LONG-TERM USE AND ENTERED WITH THE ARTICLES FOR WHICH THEY ARE INTENDED, SHALL BE CLASSIFIED WITH SUCH ARTICLES WHEN OF A KIND NORMALLY SOLD THEREWITH. THIS RULE DOES NOT, HOWEVER, APPLY TO CONTAINERS WHICH GIVE THE WHOLE ITS ESSENTIAL CHARACTER;

(b) SUBJECT TO THE PROVISIONS OF RULE 5(a) ABOVE, PACKING MATERIALS AND PACKING CONTAINERS ENTERED WITH THE GOODS THEREIN SHALL BE CLASSIFIED WITH THE GOODS IF THEY ARE OF A KIND NORMALLY USED FOR PACKING SUCH GOODS. HOWEVER, THIS PROVISION IS NOT BINDING WHEN SUCH PACKING MATERIALS OR PACKING CONTAINERS ARE CLEARLY SUITABLE FOR REPETITIVE USE.

GRI 5 has two sections: GRI 5 (a) and GRI 5 (b). These two sections deal with various types of containers presented with the articles for which they are intended.

GRI 5 (a)

GRI 5 (a) deals with the treatment of long-term use cases, boxes, and similar containers presented with the articles for which they are intended. Under this rule, long-term use containers imported with articles for which they are intended to be used are to be classified with the articles if they are of a kind of container normally sold with such articles (e.g., camera cases with cameras and musical instrument cases with musical instruments). This rule, however, does not apply to containers that give the imported article its essential character (e.g., a silver tray or dish containing tea or a high-quality ornamental ceramic bowl containing candies or sweets). Such merchandise is to be classified under the heading for the container.

解释总规则第5条

规则五除上述规定外，下列规则适用于其中所述的货物：

(a) 照相机套、乐器套、枪套、绘图仪器套、项链盒及类似容器，专门制成或适于容纳特定物品或成套物品，适合长期使用，并与所供容纳的物品一同报验的，如果属于通常与这些物品一起销售的种类，应与这些物品一并归类。但是，本规则不适用于使整体具有基本特征的容器；

(b) 除上述规则五(a)的规定外，与所装货物一同报验的包装材料和包装容器，如果属于通常用于包装此类货物的种类，应与该货物一并归类。但是，当此类包装材料或包装容器明显适合重复使用时，本规定不具有约束力。

GRI 5有两部分：GRI 5(a)和GRI 5(b)。这两部分涉及与物品一同报验的、供该物品使用的各种容器。

GRI 5 (a)

GRI 5(a)涉及与所装物品一同报验的长期使用盒、箱及类似容器的处理。根据本规则，与拟用于盛装物品一同进口的长期使用容器，如果属于通常与该类物品一同出售的容器种类(例如，照相机与照相机套、乐器与乐器盒)，应与该物品一并归类。但是，本规则不适用于赋予进口物品基本特征的容器(例如，装有茶叶的银托盘或银碟，或装有糖果或甜食的高品质装饰性陶瓷碗)。此类商品应按容器的品目归类。

GRI 5 (b)

GRI 5 (b) states that packaging containers and materials not normally intended to be reused are classified with the articles in which they are presented or imported (e.g., cardboard boxes or containers containing food products). This rule, however, does not apply to packaging materials or packing containers clearly suitable for repetitive use (e.g., certain metal drums or containers of iron or steel for compressed or liquefied gas). Such containers are to be classified separately from the materials that they hold.

General Rule of Interpretation No. 6

RULE 6. FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADINGS OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND, MUTATIS MUTANDIS, TO THE ABOVE RULES, ON THE UNDERSTANDING THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE COMPARABLE. FOR THE PURPOSES OF THIS RULE, THE RELATIVE SECTION, CHAPTER AND SUBCHAPTER NOTES ALSO APPLY, UNLESS THE CONTEXT OTHERWISE REQUIRES.

GRI 6 is the last of the GRIs. It prescribes that, for legal purposes, GRIs 1 to 5 govern, *mutatis mutandis* (or with the necessary changes), classification at subheading levels within the same heading. Or, in other words, GRIs 1 to 5 are to be reapplied to determine the classification of goods at the subheading level. Goods are to be classified at equal subheading levels (that is, at the same digit level) within the same heading under the subheading that most specifically describes or identifies them (or as otherwise required or directed under GRIs 1 to 5). Only subheadings at the same level within the same heading are comparable (i.e., no consideration should be given to the terms of any subheading within another subheading when considering the proper classification of merchandise at the higher level subheading).

GRI 6 EXAMPLES:

EXAMPLE 1: A framed glass mirror is found to be classified in heading 7009. Thereafter, it would have to be classified within the subheading structure of that heading by application of GRIs 1 to 5 pursuant to GRI 6:

GRI 5 (b)

GRI 5(b)规定，通常不打算重复使用的包装容器和包装材料，应与所盛装或进口的物品一并归类(例如，装有食品的纸板箱或容器)。但是，本规则不适用于明显适合重复使用的包装材料或包装容器(例如，某些金属桶或用于压缩气体或液化气体的铁制或钢制容器)。此类容器应与其所盛装的物品分开归类。

通用解释规则第6条

规则六出于法律目的，货物归入某一税目项下子目的归类，应依据各该子目的条文及任何相关子目注释确定，并比照适用上述规则，但以同一层次的子目才可比较为条件。为本规则的目的，除非上下文另有要求，相关的类注、章注和分章注也适用。

GRI 6是最后一项GRI。它规定，就法律目的而言，GRI 1至5在 *mutatis mutandis* (或作必要修改)后，管辖同一品目内子目层级的归类。换言之，应重新适用GRI 1至5以确定货物在子目层级的归类。货物应在同一品目内同等子目层级(即相同数字位数层级)上，归入最具体描述或识别它们的子目(或按GRI 1至5的其他要求或指示归类)。只有同一品目内同一层级的子目才具有可比性(即，在考虑较高层级子目的适当归类时，不应考虑另一子目内任何子目的条文)。

GRI 6 示例：

示例*1*:带框玻璃镜被认定归入品目7009。此后，须依照GRI 6，通过适用GRI 1至5，将其归入该品目的子目结构之内：

70.09 - GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS.

7009.10 - Rear-view mirrors for vehicles

- Other:

7009.91 - - Unframed

7009.92 - - Framed

Initially, a determination would need to be made as to whether the framed glass mirror is classified at the 5-digit (or “one-dash”) subheading level in 5-digit subheading 7009.1 (“rear-view mirrors for vehicles”) or in 5-digit subheading 7009.9 (“other”). If the product is found to be classified in 5-digit subheading 7009.1 (as a rear-view mirror for a vehicle), then the classification analysis would end there and the product would be classified in subheading 7009.10 (as 5-digit subheading 7009.1 is not further subdivided). In the instant case, the framed glass mirror does not satisfy the article description for 5-digit subheading 7009.1. Therefore, the product would be classified at the 5-digit subheading level in 5-digit subheading 7009.9 (as a glass mirror other than a rear-view mirror for a vehicle). Next, a determination would have to be made as to whether the product is classified at the 6-digit (or “two-dash”) subheading level within 5-digit subheading 7009.9 in 6-digit subheading 7009.91 (as an *unframed* glass mirror other than a rear-view mirror for a vehicle) or in 6-digit subheading 7009.92 (as a *framed* glass mirror other than a rear-view mirror for a vehicle). The framed glass mirror would be classified in subheading 7009.92 by application of GRI 1 pursuant to GRI 6.

EXAMPLE 2: A set consisting of a shovel, fork, and pick for use in gardening would be classified in heading 8201 as each article is specifically provided for in the terms to that heading. Within heading 8201, shovels are provided for in subheading 8201.10, forks in subheading 8201.20, and picks in subheading 8201.30. Consequently, one would need to resort to GRI 3 pursuant to GRI 6 in order to classify the set at the subheading level within heading 8201. That is, one would need to determine which of the three articles imparts the essential character to the set pursuant to GRI 3 (b). If no one article is found to impart the essential character to the set, then one would classify the set under subheading 8201.30 because the subheading number for that article occurs last in numerical order as provided for in GRI 3 (c).

70.09 - 玻璃镜，不论是否镶框，包括后视镜。

7009.10 - 车辆后视镜

- 其他：

7009.91 - - 无框

7009.92 - - 有框

首先，需要确定带框玻璃镜是归入5位子目7009.1(“车辆用后视镜”)还是5位子目7009.9(“其他”)。如果该产品被认定归入5位子目7009.1(作为车辆用后视镜)，则归类分析到此结束，该产品将归入子目7009.10(因为5位子目7009.1未进一步细分)。在本案中，带框玻璃镜不符合5位子目7009.1的物品描述。因此，该产品应在5位子目层级归入5位子目7009.9(作为车辆用后视镜以外的玻璃镜)。接下来，必须确定该产品在5位子目7009.9内是归入6位子目7009.91(作为车辆用后视镜以外的无框玻璃镜)还是6位子目7009.92(作为车辆用后视镜以外的带框玻璃镜)。根据GRI 6适用GRI 1，带框玻璃镜应归入子目7009.92。

示例 2：一套由铲、叉和镐组成的园艺用工具，应归入品目8201，因为每件物品在该品目的条文均有具体列明。在品目8201内，铲列于子目8201.10，叉列于子目8201.20，镐列于子目8201.30。因此，为在品目8201内的子目层级对该套件进行归类，须依据GRI 6援引GRI 3。也就是说，须依据GRI 3(b)确定这三件物品中哪一件赋予该套件基本特征。若未发现任何一件物品赋予该套件基本特征，则应将该套件归入子目8201.30，因为该物品的子目编号在数值顺序中排在最后，此即GRI 3(c)的规定。

As evident from the above discussion, the GRIs provide that goods must first be classified by heading level, and only after the appropriate heading has been determined, then by equal subheading levels (first by five-digit and then by six-digit international levels) within that heading. When considering the appropriate classification at a particular subheading level, no consideration should be given to any of the terms of any lower-level subheading (as the analysis at each subheading level should be conducted without consideration of the terms of any lower-level subheading provision). This step-by-step analysis applies without exception throughout the Harmonized System (and throughout any national subheading levels as found in a particular country's Harmonized System-based tariff system).

Extrinsic Interpretative Aids

In interpreting the Harmonized System, one may at times need to resort to extrinsic interpretative aids. Chief among them are (1) The *Harmonized Commodity Description and Coding System Explanatory Notes* (*Explanatory Notes*) and (2) *the Harmonized System Compendium of Classification Opinions.*

(1) Explanatory Notes

The *Explanatory Notes* represent the official interpretation of the Customs Cooperation Council (hereafter referred to as the "World Customs Organization") on the scope of each heading of the Harmonized System at the international level. As such, they are intended to be applicable at the 4-digit (heading) numerical code level, and sometimes at the 6-digit (subheading) numerical code level. At times, however, the *Explanatory Notes* may provide guidance at the national numerical code level (i.e., beyond the 6-digit numerical code level) in a contracting party's tariff system.

Although they are neither legally binding on the contracting parties to the Harmonized System Convention nor considered to be dispositive in the interpretation of the Harmonized System, the generally accepted view is that the *Explanatory Notes* should be consulted for guidance and considered as persuasive authority in interpreting the Harmonized System (although some countries may treat the *Explanatory Notes* as having the same legal authority as the legal text of the Harmonized System). The *Explanatory Notes* are periodically amended by the Harmonized System Committee (which is a committee of the World Customs Organization that is charged with interpreting and maintaining the Harmonized System--see discussion below). All such amendments to the *Explanatory Notes* are periodically published by the World Customs Organization as amending supplements to that document.

The *Explanatory Notes* are published both in English and in French (which are the two official languages of the World Customs Organization). The most recent edition of the *Explanatory Notes* is the third edition.

从上述讨论可见，GRI规定货物必须首先按品目层级归类，只有在确定适当品目之后，才在该品目内按同级子目层级(先按五位、再按六位国际层级)归类。在考虑某一特定子目层级的适当归类时，不应考虑任何较低层级子目的条文(因为在每一子目层级的分析均应在不考虑任何较低层级子目条文的情况下进行)。这一逐步分析在整个协调制度中(以及在特定国家基于协调制度的关税制度中所见的任何国家子目层级中)毫无例外地适用。

外在解释辅助工具

在解释协调制度时，有时可能需要借助外部解释辅助工具。其中最主要的是(1)《商品名称及编码协调制度注释》(注释)和(2)《协调制度归类意见汇编》。

(1) 注释

注释代表海关合作理事会(以下称为"世界海关组织")在国际层面对协调制度各品目范围的官方解释。因此，它们旨在适用于4位数(品目)编码层级，有时适用于6位数(子目)编码层级。然而，注释有时可能在缔约方关税制度中的国家数字编码层级(即超出6位数编码层级)提供指引。

尽管注释对《协调制度公约》缔约方既不具有法律约束力，也不被认为在解释协调制度时具有决定性，但普遍接受的观点是，在解释协调制度时应查阅注释以获取指引，并将其视为具有说服力的权威(尽管一些国家可能将注释视为与协调制度法律文本具有同等法律效力)。注释由协调制度委员会(该委员会是世界海关组织的一个委员会，负责解释和维护协调制度--见下文讨论)定期修订。对注释的所有此类修订均由世界海关组织定期作为该文件的修订补编予以公布。

注释说明以英文和法文出版（这两种语言是世界海关组织的两种官方语言）。最新版的注释说明是第三版。

40.10 – CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.

- Conveyor belts or belting :

4010.11 - - **Reinforced only with metal**
4010.12 - - **Reinforced only with textile materials**
4010.13 - - **Reinforced only with Plastics**
4010.19 - - **Other**

* * *

This heading covers conveyor or transmission belts and belting, wholly of vulcanised rubber, or of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (see Note 8 to this Chapter). It also covers belts or belting of vulcanised rubber reinforced with glass fibre fabric or glass fibres or with cloth of metal wire.

Belts and belting (other than belts or belting wholly of vulcanised rubber) generally consist of a carcass made up of several layers of fabric, whether or not rubberised (e.g., warp and weft fabric, knitted or crocheted fabric, layers of parallelised yarns) or of steel cable or strip which is wholly covered with vulcanised rubber.

The heading includes belting in the length (for subsequent cutting to length) as well as belts already cut to length (whether or not joined end to end or fitted with fasteners); it also covers endless belts.

All these goods may be of rectangular, trapezoidal (V-belts and V-belting), circular or other cross-section.

Belts or belting of trapezoidal cross-section are those products having one or more " V " shapes in cross-section. The " V " surfaces are designed to provide good wedging action and minimum slippage along the sides of the sheave. The category includes, e.g., belts or belting having a cross-section with :

(A) A single trapezoidal shape



(B) Trapezoidal shapes on opposite sides.



(C) Two or more trapezoidal shapes on the same side (V-ribbed).



A V-ribbed belt is an endless belt with a longitudinally ribbed traction surface which engages and grips, by friction, pulley grooves of similar shape. V-ribbed belts are a type of V-belt.

Grooves (whether moulded or cut) in V-belts or belting reduce bending stress and help dissipate the heat from rapid flexing; this is especially important on drives where the belts run over small sheaves at high speeds. Grooves, other than longitudinal grooves, have no impact on the classification of V-belts or belting.

Synchronous belts (see illustration) are designed to transmit power while maintaining a constant rotational relationship between sheaves. The completed product is often simply referred to as a timing belt. Notches, usually on the inner surface of the belt, are provided to operate smoothly with notched sheaves. Synchronous belts or belting do not have a trapezoidal cross-section.

Belts of this heading may be presented in the form of a sleeve (tube) from which finished items can be cut; this presentation does not affect classification.

* * *

Excerpt from heading 4010 of the *Explanatory Notes* © 2002 Customs Co-operation Council

40.10 **- 硫化橡胶制的输送带或传动带或带料。**

- 传送带或带料： 4010.11 - - **仅用金属加强**

4010.12 - - **仅用纺织材料加强** 4010.13 - - **仅用塑料加强** 4010.19 - - **其他**

* * *

This heading covers conveyor or transmission belts and belting, wholly of vulcanised rubber, or of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (see Note 8 to this Chapter). It also covers belts or belting of vulcanised rubber reinforced with glass fibre fabric or glass fibres or with cloth of metal wire.

Belts and belting (other than belts or belting wholly of vulcanised rubber) generally consist of a carcass made up of several layers of fabric, whether or not rubberised (e.g., warp and weft fabric, knitted or crocheted fabric, layers of parallelised yarns) or of steel cable or strip which is wholly covered with vulcanised rubber.

The heading includes belting in the length (for subsequent cutting to length) as well as belts already cut to length (whether or not joined end to end or fitted with fasteners); it also covers endless belts.







* * *

摘自《解释注释》品目4010 © 2002 海关合作理事会

(2) Compendium of Classification Opinions

The *Harmonized System Compendium of Classification Opinions* is a collection of decisions issued by the Harmonized System Committee. The decisions usually result from classification problems raised by or disputes between customs administrations.

All classification decisions issued as classification opinions by the Harmonized System Committee are periodically published by the World Customs Organization as amending supplements to the *Compendium of Classification Opinions*. The *Compendium of Classification Opinions* is published both in English and in French.

Availability of the Explanatory Notes & the Compendium of Classification Opinions

The *Explanatory Notes* and the *Compendium of Classification Opinions* are available for sale by the World Customs Organization, Publications Department, Rue du Marché 30, B 1210, Brussels, Belgium. Further information on WCO publications is available from the WCO web site: <www.wcoomd.org>.

The WCO Publications Department may be contacted as follows:

Telephone number: 322-209-9504
Facsimile number: 322-209-9490
E-mail address: Publications@wcoomd.org

Amendment and Maintenance Procedures and Dispute Settlement

For an international tariff system to remain viable and current, mechanisms must exist for amending and maintaining it and for settling disputes arising from its use. The Harmonized System Convention provides for the amendment and maintenance of the Harmonized System and for the settlement of classification disputes between contracting parties to that convention.

Amendment and Maintenance Procedures

Harmonized System Committee

As noted above, there exists a committee of the World Customs Organization that is known as the Harmonized System Committee ("HSC"). Article 6 of the Harmonized System Convention establishes the HSC. The HSC is composed of representatives of the contracting parties to the Harmonized System Convention and members of the World Customs Organization who are not contracting parties to the Harmonized System Convention. It may also be composed of representatives of states which are not

(2) 归类意见汇编

《协调制度归类意见汇编》是协调制度委员会作出的决定汇编。这些决定通常源于海关当局提出的归类问题或海关当局之间的争议。

协调制度委员会作为归类意见发布的所有归类决定，由世界海关组织定期作为《归类意见汇编》的修订补编出版。《归类意见汇编》以英文和法文出版。

《解释性说明》与《归类汇编》的可获取性意见

注释和《归类意见汇编》可由世界海关组织出版物部发售，地址：Rue du Marché 30, B 1210, Brussels, Belgium。有关WCO出版物的更多信息可从WCO网站获取：。

可按下述方式联系WCO出版物部门：

电话号码：322-209-9504
传真号码：322-209-9490
电子邮件地址：Publications@wcoomd.org

修订与维护程序及争端解决

为使国际关税制度保持可行和与时俱进，必须存在对其进行修正和维护以及解决因其使用而产生的争议的机制。《协调制度公约》规定了协调制度的修正和维护，以及该公约缔约方之间归类争议的解决。

修订与维护程序

协调制度委员会

如上所述，世界海关组织设有一个称为协调制度委员会("HSC")的委员会。《协调制度公约》第6条设立HSC。HSC由《协调制度公约》缔约方的代表和作为《协调制度公约》非缔约方的世界海关组织成员组成。它也可由非世界海关组织

members of the World Customs Organization, representatives of any relevant intergovernmental or other international organizations, and any experts whose participation is considered desirable. The HSC meets twice a year at the World Customs Organization's headquarters in Brussels, Belgium. Questions submitted for consideration by the HSC are decided by vote after discussion and debate. Only contracting parties to the Harmonized System Convention have the right to vote.

The HSC's responsibilities include issuing classification decisions under the Harmonized System. Classification questions presented for consideration by the HSC are usually the result of classification problems raised by or disputes between customs administrations. Classification decisions require a simple majority vote. They may take one or more of the following forms: (1) mention of the decision in the report of the session of the HSC (which occurs with every classification decision); (2) issuance of a classification opinion for inclusion in the Compendium of Classification Opinions; or (3) an amendment to the Explanatory Notes.

The HSC also considers amendments to the legal text of the Harmonized System. Such amendments require a two-thirds majority vote. All proposed amendments to the Harmonized System, however, must first be adopted and recommended to the contracting parties to the Harmonized System Convention by the Council (which is the executive or governing body of the World Customs Organization and is composed of representatives of the members of the World Customs Organization) before the amendments can go into effect. It should be noted, however, that a contracting party may stop the entering into force of an amendment recommended by the Council. This is done by the contracting party entering a reservation against the amendment with the Secretary General of the World Customs Organization within six months of the date on which the Secretary General has notified the contracting parties of the amendment.

Each session of the HSC is preceded by a meeting of a "working party." That party examines the language of proposed amendments and classification opinions that were approved in principle by the previous session of the HSC. The language of all amendments and opinions examined by a working party are sent to the HSC for review and final approval.

The United States actively participates in the sessions of the HSC. The CBP, Census Bureau and the U.S. International Trade Commission represent the United States at the sessions of the HSC. The CBP representative serves as the head of the U.S. delegation to the HSC.

Harmonized System Review Subcommittee

In order to ensure that the Harmonized System continues to remain current, the Harmonized System Review Subcommittee ("RSC") was created as a subcommittee of the HSC. The RSC is responsible for periodically reviewing the Harmonized System and proposing amendments to the legal text that reflect changes in technology and in

成员的国家代表、任何相关政府间组织或其他国际组织的代表，以及其参与被认为可取的任何专家组成。HSC每年在世界海关组织总部(比利时布鲁塞尔)举行两次会议。提交HSC审议的问题经讨论和辩论后以表决方式决定。只有《协调制度公约》缔约方有权投票。

HSC的职责包括在协调制度下发布归类决定。提交HSC审议的归类问题通常是海关当局提出的归类问题或海关当局之间争端的结果。归类决定需经简单多数表决通过。此类决定可采取以下一种或多种形式：(1)在HSC会议报告中提及该决定(每项归类决定均如此);(2)发布归类意见以纳入《归类意见汇编》；或(3)修订注释。

HSC还审议对协调制度法律文本的修正案。此类修正案需要三分之二多数票通过。然而，所有拟议的协调制度修正案必须首先由理事会(理事会是世界海关组织的执行或管理机构，由世界海关组织成员的代表组成)通过并建议给协调制度公约的缔约方，修正案才能生效。但应当指出，缔约方可以阻止理事会建议的修正案生效。具体做法是，缔约方在世界海关组织秘书长向缔约方通知修正案之日起六个月内，向秘书长提出对该修正案的保留。

每次HSC会议之前都会先召开一次"工作组"会议。该工作组审议拟议修正案和归类意见的措辞，这些修正案和意见已在上一次HSC会议上获得原则性批准。工作组审议的所有修正案和意见的措辞均提交HSC审查和最终批准。

美国积极参与HSC的各届会议。CBP、人口普查局和美国国际贸易委员会代表美国出席HSC会议。CBP代表担任美国驻HSC代表团团长。

协调制度审议分委员会

为确保协调制度持续保持与时俱进，协调制度审查小组委员会("RSC")作为HSC的小组委员会而设立。RSC负责定期审查协调制度，并提出反映技术变化和

patterns of international trade. The RSC is composed of the same representatives as the HSC (see above discussion). As with the HSC, the RSC meets twice a year at the World Customs Organization's headquarters in Brussels, Belgium.

The RSC works by consensus. If no consensus can be reached on a particular matter, then the differing views with their supporting rationales are reported to the HSC. All amendments proposed by the RSC must be referred to the HSC for approval. Those amendments approved by the HSC, as indicated above, must still be adopted and recommended to the contracting parties to the Harmonized System Convention by the Council before they can go into effect.

The United States actively participates in the sessions of the RSC. The CBP, Census Bureau and the U.S. International Trade Commission represent the United States at the sessions of the RSC. The U.S. International Trade Commission representative serves as the head of the U.S. delegation to the RSC.

Scientific Subcommittee

The HSC is often assisted in its technical work by the Scientific Subcommittee ("SSC"). The SSC is an advisory body of the World Customs Organization for questions involving chemical or other technical or scientific matters. It is principally composed of laboratory personnel from member administrations. The SSC assists the HSC by providing technical advice on questions the HSC has referred to it. The SSC usually meets once a year at the World Customs Organization's headquarters in Brussels. The United States actively participates in the sessions of the SSC. The CBP represents the United States at the sessions of the SSC.

Secretariat and Nomenclature & Classification Sub-Directorate

The World Customs Organization has a staff known as the "Secretariat." It consists of permanent personnel and experts recruited from member administrations (who are appointed for set terms). Nomenclature and classification matters are handled within the Secretariat by the "Nomenclature and Classification Sub-Directorate" of the Tariff and Trade Affairs Directorate. Its duties include organizing the meetings of the HSC, RSC and SSC (which includes preparing the working documents and reports for the meetings) and providing informal advice to customs administrations on the Harmonized System classification of merchandise.

国际贸易格局变化的法规文本修正案。RSC由与HSC相同的代表组成(见上文讨论)。与HSC一样，RSC每年在位于比利时布鲁塞尔的世界海关组织总部召开两次会议。

RSC以协商一致方式运作。如果无法就某一特定事项达成协商一致，则将不同意见及其支持理由报告给HSC。RSC提出的所有修正案必须提交HSC批准。如上所述，经HSC批准的修正案仍须由理事会通过并建议协调制度公约缔约方采纳，方能生效。

美国积极参与RSC的各届会议。CBP、人口普查局和美国国际贸易委员会代表美国出席RSC会议。美国国际贸易委员会代表担任美国驻RSC代表团团长。

科学小组委员会

HSC的技术工作经常得到科学小组委员会("SSC")的协助。SSC是世界海关组织处理涉及化学或其他技术或科学问题的咨询机构。它主要由成员管理部门的实验室人员组成。SSC就HSC提交给它的问题提供技术咨询，以此协助HSC。SSC通常每年在世界海关组织布鲁塞尔总部举行一次会议。美国积极参加SSC的会议。CBP代表美国出席SSC的会议。

秘书处及命名与分类分局

世界海关组织设有称为"秘书处"的工作人员。它由常设人员和从成员管理部门招聘的专家(按固定任期任命)组成。在秘书处内，品目表与归类事务由关税与贸易事务司的"品目表与归类分局"处理。其职责包括组织HSC、RSC和SSC的会议(包括为会议准备工作文件和报告)，以及就商品的协调制度归类向海关管理部门提供非正式咨询。

Dispute Settlement

Article 10 of the Harmonized System Convention sets forth the procedures for the settlement of classification disputes between contracting parties. Under Article 10, parties are initially required to attempt to settle the matter between themselves. When attempting to so settle such a dispute, the parties may seek the informal views of the World Customs Organization's Secretariat.

If the parties cannot resolve the dispute through bilateral discussions, then the matter may be submitted for a decision by the HSC. Unless the parties involved agree otherwise, a classification decision by the HSC is not legally binding on the parties.

Disputes may also be referred by the HSC to the Council which will make recommendations in conformity with item (e) to Article III to the Convention establishing the Customs Cooperation Council.

争端解决

协调制度公约第10条规定了缔约方之间归类争端的解决程序。根据第10条，各方首先须尝试自行解决该事项。在尝试如此解决此类争端时，各方可征求世界海关组织秘书处的非正式意见。

如果各方无法通过双边讨论解决争端，则该事项可提交HSC裁决。除非有关各方另有约定，HSC的归类裁决对各方不具有法律约束力。

争端也可由HSC提交理事会，理事会将依照设立海关合作理事会公约第三条第(e)项提出建议。

29

LIST OF COUNTRIES, TERRITORIES AND CUSTOMS OR ECONOMIC UNIONS USING THE HARMONIZED SYSTEM

Situation as of 28 November 2003
(Total 196)

Notes :
+ Acceptance (i.e., Contracting Party to the Harmonized System Convention).
x Indicates application only.
+x Some Members are Contracting Parties to the Harmonized System Convention.

Albania x
Algeria ..... +
Andorra..... x
Angola x
Antigua & Barbuda x
Argentina ..... +
Armenia x
Australia ..... +
Austria ..... +
Azerbaijan..... +
Bahamas x
Bahrain ..... +
Bangladesh ..... +
Barbados x
Belarus ..... +
Belgium..... +
Belize..... x
Benin x
Bermuda..... x
Bhutan x
Bolivia..... +
Botswana..... +
Brazil..... +
Brunei Darussalam..... x
Bulgaria ..... +
Burkina Faso ..... +
Cambodia ..... +
Cameroon..... +
Canada..... +
Cape Verde x
Central African Republic ..... +
Chad ..... +
Chile x
China ..... +
Colombia ..... +
Comoros x
Congo (Dem. Rep.) ..... +
Congo (Rep.) x
Cook Islands x
Costa Rica x
Côte d'Ivoire ..... +
Croatia ..... +
Cuba ..... +
Cyprus ..... +
Czech Republic ..... +
Denmark ..... +
Djibouti..... x
Dominica x
Dominican Republic x
Ecuador x
Egypt ..... +
El Salvador x
Equatorial Guinea x
Eritrea..... +
Estonia ..... +
Ethiopia..... +
Fiji ..... +
Finland ..... +
France ..... +
Gabon ..... +
Gambia..... x
Georgia..... x
Germany ..... +
Ghana x
Greece..... +
Grenada x
Guatemala x
Guinea ..... +
Guinea Bissau x
Guyana x
Haiti ..... +
Honduras x
Hong Kong, China..... x
Hungary ..... +
Iceland ..... +
India ..... +
Indonesia ..... +
Iran ..... +
Ireland ..... +
Israel ..... +
Italy ..... +
Jamaica x
Japan ..... +
Jordan..... +
Kazakhstan..... x
Kenya ..... +
Kiribati..... x
Korea (Rep.) ..... +
Kuwait ..... +
Kyrgyzstan..... x
Latvia ..... +
Lebanon ..... +
Lesotho ..... +
Liberia..... x
Libyan Arab Jamahiriya ..... +
Liechtenstein x
Lithuania ..... +
Luxembourg ..... +
Macau, China x
Madagascar ..... +
Malawi ..... +
Malaysia ..... +
Maldives ..... +
Mali ..... +
Malta ..... +
Marshall Islands x
Mauritius ..... +
Mauritania..... +
Mexico ..... +
Micronesia x
Mongolia ..... +
Morocco ..... +
Mozambique x
Myanmar ..... +
Namibia x
Netherlands ..... +
Nepal x
New Caledonia (French Terr.) .. x
New Zealand ..... +
Nicaragua x
Niger ..... +
Nigeria ..... +
Niue x
Norway ..... +
Oman..... x
Pakistan ..... +
Palau x
Panama ..... +
Papua New Guinea x
Paraguay x
Peru ..... +
Philippines ..... +
Poland ..... +
Polynesia (French Terr.) x
Portugal ..... +
Qatar x
Romania ..... +
Russia ..... +
Rwanda ..... +
Saint Kitts and Nevis x
Saint Lucia x
Saint Pierre and Miquelon
(French Terr.) x
Saint Vincent and
the Grenadines x
Samoa x
Saudi Arabia ..... +
Senegal ..... +
Serbia and Montenegro..... +
Sierra Leone x
Singapore x
Slovakia ..... +
Slovenia ..... +
Solomon Islands x
South Africa ..... +
Spain ..... +
Sri Lanka ..... +
Sudan ..... +
Suriname x
Swaziland ..... +
Sweden ..... +
Switzerland ..... +
Syrian Arab Republic..... x
Tajikistan x
Tanzania x
Thailand ..... +
The Former Yugoslav Republic
of Macedonia ..... +
Togo ..... +
Tonga x
Trinidad and Tobago x
Tunisia ..... +
Turkey ..... +
Turkmenistan..... x
Tuvalu x
Uganda ..... +
Ukraine ..... +
United Arab Emirates ..... +
United Kingdom ..... +
United States ..... +
Uruguay x
Uzbekistan..... +
Vanuatu x
Venezuela ..... +
Viet Nam ..... +
Wallis and Futuna
(French Terr.) x
Yemen ..... +
Zambia ..... +
Zimbabwe ..... +
EC ..... +
Andean Community (CAN).....+x

国家、地区及海关或经济使用协调制度的联盟

截至2003年11月28日的状况
(Total 196)

备注：
+ 接受(即协调制度公约缔约方)。+x 部分成员为协调制度公约缔约方。
x 仅表示申请。

阿尔巴尼亚 x
阿尔及利亚 ..... +x安道尔

安哥拉 x
安提瓜和巴布达 x
阿根廷 ..... + 亚美尼亚

澳大利亚 ..... + 奥地利
..... + 阿塞拜
疆..... + 巴哈马

巴林 ..... + 孟加拉国
..... + 巴巴多斯

白俄罗斯 ..... + 比利
时..... + 伯利兹

贝宁 x
百慕大 x
不丹 x
玻利维亚..... + 博茨瓦
纳..... + 巴
西..... + 文莱达鲁萨兰国

保加利亚 ..... + 布基纳法索
..... + 柬埔寨
..... + 喀麦
隆..... + 加拿
大..... + 佛得角

中非共和国 ..... + 乍得 x
..... + 智利

中国 ..... + 哥伦比亚
..... + 科摩罗

刚果(民主共和国)..... + 刚果(共和国)

库克群岛 x
哥斯达黎加 x
科特迪瓦 ..... + 克罗地亚
..... + 古巴
..... + 塞浦路斯
..... + 捷克共和国
..... + 丹麦 ..... +
吉布提

多米尼克 x
多米尼加共和国 x
厄瓜多尔 x
埃及 ..... + 萨尔瓦多

赤道几内亚 x
厄立特里亚..... + 爱沙尼
亚 ..... + 埃塞俄比
亚..... + 斐济
..... + 芬兰
..... + 法国
..... + 加蓬
..... + 冈比亚

格鲁吉亚 x
德国 ..... + 加纳 x

希腊..... + 格林纳达

危地马拉 x
几内亚 ..... + 几内亚比绍

圭亚那 x
海地 ..... + 洪都拉斯

中国香港 x
匈牙利 ..... + 冰岛x
..... + 印度
..... + 印度尼西亚
..... + 伊朗
..... + 爱尔兰
..... + 以色列
..... + 意大利
..... + 牙买加

日本 ..... + 约 x
旦..... + 哈萨克斯坦

肯尼亚 ..... + 基里巴斯

韩国 ..... + 科威特 x
..... + 吉尔吉斯斯坦

拉脱维亚 ..... + 黎巴嫩
..... + 莱索托
..... + 利比里亚

阿拉伯利比亚民众国.....+ 列支敦士登

立陶宛 ..... + 卢森堡
..... + 中国澳门

马达加斯加 ..... + 马拉维
..... + 马来西亚
..... + 马尔代夫
..... + 马里
..... + 马耳他
..... + 马绍尔群岛

毛里求斯 ..... + 毛里塔尼
亚..... + 墨西哥
..... + 密克罗尼西亚

蒙古 ..... + 摩洛哥 x
..... + 莫桑比克

缅甸 ..... + 纳米比亚

荷兰 ..... + 尼泊尔 x

新喀里多尼亚(法属) x
新西兰 ..... + 尼加拉瓜 x

尼日尔 ..... + 尼日利亚
..... + 纽埃

挪威 ..... + 阿曼 x

巴基斯坦 ..... + 帕劳

巴拿马 ..... +

巴布亚新几内亚 x
巴拉圭 x
秘鲁 x

葡萄牙 x

罗马尼亚 x

圣卢西亚 x
圣皮埃尔和密克隆
(法属领地) x
圣文森特和格林纳丁斯 x

萨摩亚 x
沙特阿拉伯 x

新加坡 x
斯洛伐克 x

南非 ..... + x

斯威士兰 x

塔吉克斯坦 x
坦桑尼亚 x
泰国 x

特立尼达和多巴哥 x
突尼斯 x

图瓦卢 x
乌干达..... x

乌兹别克斯坦..... x

委内瑞拉 .....

(法属领地) x
也门
..... +
赞比亚
..... +
津巴布韦
..... + EC
.....
... + 安第斯共同体
（CAN ）.....+x

Caribbean Community
(CARICOM) .....+x
Commonwealth of the Independent
States (CIS) .....+x
Economic and Monetary
Community of Central Africa
(CEMAC) .....+x
Economic Community of Western
African States (ECOWAS) .....+x
Gulf Co-operation Council(GCC)+x
Latin American Integration
Association (LAIA).....+x
Southern Cone Common Market
(MERCOSUR) .....+x
West African Economic and
Monetary Union (UEMOA) .....+x

加勒比共同体
(CARICOM).....+x 独立
国家联合体(CIS).....+x
中非经济和货币共同体
(CEMAC).....+x 西非国
家经济共同体(ECOWAS).....+x 海湾合
作委员会(GCC) +x 拉丁美洲一体化

协会(LAIA).....+x 南方共同市
场(MERCOSUR).....+x 西
非经济和货币联盟(UEMOA).....+x

HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES (HTSUS)

The United States, in implementing its obligations under the Harmonized System Convention, adopted and incorporated into its national customs tariff system the “core” Harmonized System. As indicated above, the U.S. customs tariff system is known as the Harmonized Tariff Schedule of the United States (“HTSUS”). The HTSUS went into effect on January 1, 1989, pursuant to section 1204 of the Omnibus Trade and Competitiveness Act of 1988 (Public Law 100-418, August 23, 1988) (19 U.S.C.§ 3004) and Presidential Proclamation 5911 (November 19, 1988) (53 Fed. Reg. 47413, November 22, 1988). It replaced the Tariff Schedules of the United States (which had been in effect since August 31, 1963). Merchandise imported into the United States is classified under the HTSUS. The HTSUS is administered by the CBP.

HTSUS Structure

In adopting and incorporating the Harmonized System, the legal text of the HTSUS consists of (1) the General Notes (which contain information relating to matters such as the territory covered by the schedule, terminology used in the schedule, special tariff programs, and the like); (2) the General Rules of Interpretation; (3) the Additional U.S. Rules of Interpretation (see discussion below); (4) all product categories set forth in 22 sections and 99 chapters that are designated by 4-digit, 6-digit, and 8-digit code numbers together with tariff rates and other treatment and Harmonized System section and chapter notes and Additional U.S. Notes (which are legal notes that provide definitions or information on the scope of the pertinent provisions or set additional requirements for classification purposes); and (5) appendices for certain chemicals, pharmaceuticals, and intermediate chemicals for dyes. The above-mentioned items are considered to be statutory provisions of law for all purposes. *See* Sections 1204(a) and 1204(c) of the Omnibus Trade and Competitiveness Act of 1988 (19 U.S.C. § 3004).

In addition to the above-mentioned items, also included in the HTSUS, but not part of the legal text, are the statistical annotations, notes, annexes, suffixes, units of quantity, and other material formulated under section 484(f) of the Tariff Act of 1930 (19 U.S.C. § 1484 (f)) as well as the table of contents, footnotes, index, and other matters inserted for ease of reference.

As discussed above, chapters 98 and 99 were reserved in the Harmonized System, at the international level, for national use by individual countries in the coding of provisions other than according to the terms of the Harmonized System legal text (or nomenclature). Section XXII of the HTSUS consists of those two chapters. Chapter 98 contains special classification provisions permitting, in special circumstances, the duty free entry or partial duty free entry of goods that would otherwise be subject to duty. On the other hand, chapter 99 contains provisions that reflect legislation and executive and administrative actions pursuant to duly constituted authority under which (1) one or more of the provisions of chapters 1 through 98 are temporarily amended or modified or

美国协调关税表(HTSUS)

美国在履行其在协调制度公约下的义务时，通过并纳入了“核心”协调制度。如上所述，美国海关关税制度称为美国协调关税表(“HTSUS”)。HTSUS根据1988年《综合贸易与竞争力法》第1204条(公法100-418,1988年8月23日)(19 U.S.C.3004)和总统公告5911(1988年11月19日)(53 Fed.Reg.47413,1988年11月22日)于1989年1月1日生效。它取代了美国关税表(自1963年8月31日起生效)。进口到美国的商品根据HTSUS进行归类。HTSUS由CBP管理。

HTSUS 结构

在通过和纳入协调制度时，HTSUS的法律文本包括：(1) 总注释(包含与关税表所涵盖的领土、关税表中使用的术语、特殊关税计划等事项有关的信息);(2) 解释总规则；(3) 美国附加解释规则(见下文讨论);(4) 22个节和99个章中列出的所有产品类别，以4位、6位和8位代码数字标示，连同关税税率和其他待遇，以及协调制度节注释和章注释和美国附加注释(这些是法律注释，提供相关条款范围的定义或信息，或为归类目的设定附加要求)；以及(5) 某些化学品、药品和染料中间化学品的附录。上述各项在任何意义上均被视为法定法律规定。见1988年《综合贸易与竞争力法》第1204(a)条和第1204(c)条(19 U.S.C.3004)。

除上述项目外，HTSUS中还包括但不属于法规文本的统计注释、说明、附件、后缀、数量单位以及根据1930年关税法第484(f)条(19 U.S.C.1484(f))制定的其他材料，以及为便于参考而插入的目录、脚注、索引和其他事项。

如上所述，协调制度在国际层面保留了第98章和第99章，供各个国家在编码不按照协调制度法律文本(或 nomenclature)条款的规定时使用。HTSUS 的第XXII部分由这两章组成。第98章包含特殊归类条款，允许在特殊情况下对原本应缴纳关税的货物免税报关或部分免税报关。另一方面，第99章包含反映立法以及依据正式授权采取的行政和行政行为的条款，根据这些授权，(1) 第1章至第98章中的一个或多个条款被临时修订或修改，或

(2) additional duties or other import restrictions as imposed by, or pursuant to, collateral legislation.

(2) 由或依据附属立法征收的附加关税或其他进口限制。

Harmonized Tariff Schedule of the United States (2004)

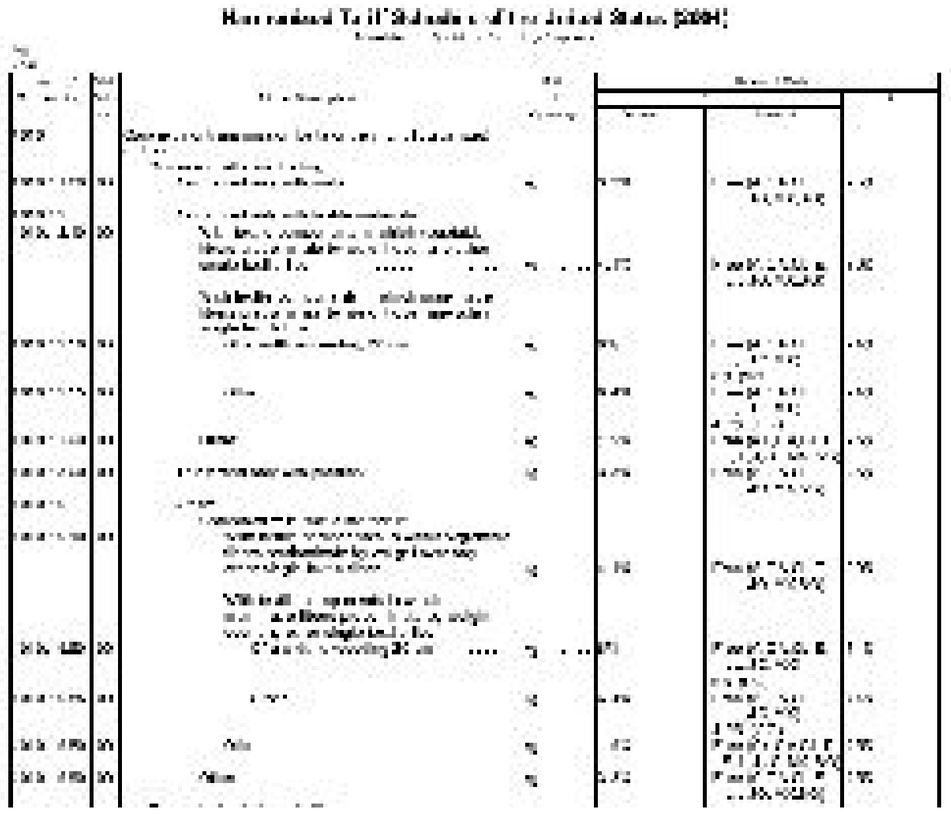
Annotated for Statistical Reporting Purposes

VII
40-6

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
4010		Conveyor or transmission belts or belting, of vulcanized rubber:				
		Conveyor belts and belting:				
4010.11.00	00	Reinforced only with metal	kg	3.3%	Free (A,CA,CL,E, IL,J,JO,MX,SG)	25%
4010.12		Reinforced only with textile materials:				
4010.12.10	00	With textile components in which vegetable fibers predominate by weight over any other single textile fiber	kg	4.1%	Free (A,CA,CL,E, IL,J,JO,MX,SG)	30%
		With textile components in which man-made fibers predominate by weight over any other single textile fiber:				
4010.12.50	00	Of a width exceeding 20 cm	kg	8%	Free (A,CA,CL,E, IL,J,JO,MX) 6% (SG)	74%
4010.12.55	00	Other	kg	6.4%	Free (A,CA,CL,E, IL,J,JO,MX) 4.8% (SG)	74%
4010.12.90	00	Other	kg	1.9%	Free (A+,CA,CL,D, E,IL,J,JO,MX,SG)	25%
4010.13.00	00	Reinforced only with plastics	kg	3.3%	Free (A,CA,CL,E, IL,J,JO,MX,SG)	25%
4010.19		Other:				
		Combined with textile materials:				
4010.19.10	00	With textile components in which vegetable fibers predominate by weight over any other single textile fiber	kg	4.1%	Free (A,CA,CL,E, IL,J,JO,MX,SG)	30%
		With textile components in which man-made fibers predominate by weight over any other single textile fiber:				
4010.19.50	00	Of a width exceeding 20 cm	kg	8%	Free (A,CA,CL,E, IL,J,JO,MX) 6% (SG)	74%
4010.19.55	00	Other	kg	6.4%	Free (A,CA,CL,E, IL,J,JO,MX) 4.8% (SG)	74%
4010.19.80	00	Other	kg	1.9%	Free (A+,CA,CL,D, E,IL,J,JO,MX,SG)	25%
4010.19.90	00	Other	kg	3.3%	Free (A,CA,CL,E, IL,J,JO,MX,SG)	25%

* * *

Excerpt from heading 4010 of the Harmonized Tariff Schedule of the United States (HTSUS)



* * *

摘自美国协调关税表(HTSUS)第4010品目

The tariff and tariff-related provisions (e.g., numerical codes and articles descriptions) of the HTSUS are presented in the body of the schedule in a tabular format containing several columns (see above except from heading 4010 of the HTSUS). In those columns are contained the headings, subheadings, statistical annotations, article descriptions, units of quantity and rates of duty. The first column is entitled “Headings/Subheadings.” This column contains the 4-digit, 6-digit and 8-digit numbers assigned to the class of goods described in the third column (i.e., article descriptions). The 4-digit number is defined as a “heading,” and the 6-digit and 8-digit numbers are defined as “subheadings.” As indicated above, the 4-digit and 6-digit numbers are part

HTSUS 的关税及与关税相关的规定(例如数字编码和商品描述)以表格形式列于税则正文中，包含若干栏(见上文 HTSUS 第 4010 项摘录)。这些栏中包含品目、子目、统计注释、商品描述、数量单位和关税税率。第一栏标题为“品目/子目”。该栏包含分配给第三栏所述商品类别(即商品描述)的 4 位、6 位和 8 位数字。4 位数字定义为“品目”,6 位和 8 位数字定义为“子目”。如上所述，4 位和 6 位数字是部分

of international Harmonized System whereas the 8-digit number is part of the national HTSUS. The legal text of the HTSUS extends only up to the 8-digit level. Tariff-rate lines are found only at the 8-digit level or line.

属于国际协调制度，而8位数字则属于国家HTSUS的一部分。HTSUS的法律文本仅延伸至8位数字层级。关税税率栏仅在8位数字层级或行上出现。

The second column is entitled “Stat. Suffix” for “Statistical Suffix.” Some tariff-rate lines are annotated to permit the collection of trade data on narrower classes of merchandise. This is done by the addition of two or more digits to the 8-digit legal numerical code. The result is a 10-digit “statistical-reporting number.” If no two-digit annotations exist for a tariff-rate line, then two additional zeroes are added onto the 8-digit legal numerical code. All merchandise falling within the 10-digit statistical-reporting numbers of a particular 8-digit legal provision receives the same rate of duty as provided for in that 8-digit provision. The 10-digit statistical-reporting numbers are for the collection of statistical data only and are not part of the legal text of the HTSUS (and thus cannot be cited as authority for the classification of merchandise).

第二栏标题为“Stat.Suffix”，即“统计后缀”。部分关税税率行带有注释，以便对更窄的商品类别收集贸易数据。做法是在 8 位法定数字编码后增加两位或更多数字。结果是一个 10 位“统计报告编号”。如果某一关税税率行不存在两位数字注释，则在 8 位法定数字编码后加上两个额外的零。归入某一特定 8 位法定条款项下 10 位统计报告编号的所有商品，均适用该 8 位条款规定的相同关税税率。10 位统计报告编号仅用于收集统计数据，不属于 HTSUS 的法律文本(因此不能作为商品归类的依据引用)。

The third column is entitled “Article Description.” Within this column are detailed descriptions of goods falling under each heading, subheading, and statistical-reporting number. As indicated below, goods are classified under a particular heading or subheading by application of the GRIs, and in some instances, by application of the Additional U.S. Rules of Interpretation.

第三栏标题为“商品描述”。该栏内包含对归入各品目、子目和统计报告编号项下货物的详细描述。如下文所述，货物通过适用GRIs归入特定品目或子目，在某些情况下，通过适用《美国附加解释规则》进行归类。

The fourth column is entitled “Unit of Quantity.” Under this column is the unit of measure in which goods are to be reported for statistical purposes. These units are administratively determined under section 484(f) of the Tariff Act of 1930 (19 U.S.C. § 1484(f)). These same units may also be used to assess rates of duty for particular goods. Also, in some instances, two or three different figures in different units must be reported. The second unit of quantity in such instances is frequently used to administer a measure regulating imports (e.g., quotas). If the letter “X” appears in this column, only the value of the shipment must be reported.

第四栏标题为“数量单位”。该栏下为出于统计目的申报商品时所使用的计量单位。这些单位系根据 1930 年《关税法》第 484(f) 条(19 U.S.C.1484(f))行政确定。这些相同的单位也可用于评估特定商品的关税税率。此外，在某些情况下，必须申报两个或三个不同单位的不同数字。此类情况下的第二数量单位常用于实施进口管制措施(例如配额)。如果该栏中出现字母“X”，则只需申报货物的价值。

The final three columns appear together under a superior heading entitled “Rates of Duty.” The rates of duty in that column apply to goods imported into the customs territory of the United States (which is stated in HTSUS General Note 2 to include “only the States, the District of Columbia and Puerto Rico”). The column designated number 1 is divided into two subcolumns: “General” and “Special.” Under the General subcolumn are rates of duty for countries qualifying for most-favored-nation, or normal trade relations (“NTR”) status. Most goods imported into the United States receive the general rate of duty.

最后三栏共同列于标题为“关税税率”的上级标题之下。该栏中的关税税率适用于进口到美国关税领土的商品(HTSUS 总注释 2 规定该领土“仅包括各州、哥伦比亚特区和波多黎各”)。编号为 1 的栏分为两个子栏：“一般”和“特殊”。“一般”子栏下为符合最惠国待遇或正常贸易关系(“NTR”)地位国家的关税税率。进口到美国的大多数商品适用一般关税税率。

Under the Special subcolumn are found the rates of duty for certain preferential tariff programs (which are designated by alphabetic symbols and discussed in HTSUS General Note 3). The preferential rates afforded under these programs are generally designed to encourage economic stability and development in certain developing countries (e.g., Caribbean Basin Initiative); to promote trade in a particular industry (e.g., the automotive industry through the United States-Canada Automobile

在“特殊”子栏下可找到某些优惠关税计划的税率(这些计划以字母符号标示，并在HTSUS总注释3中讨论)。这些计划下提供的优惠税率通常旨在鼓励某些发展中国家的经济稳定和发展(例如，加勒比盆地倡议)；促进特定行业的贸易(例如，通过《美国-加拿大汽车

Agreement); or to permit market integration through free trade areas (e.g., North American Free Trade Agreement).

The rates of duty in column 2 apply to products, whether imported directly or indirectly, of certain countries and areas designated in HTSUS General Note 3. The countries and areas listed in General Note 3 are ones to whose goods the United States has decided not to extend NTR status. The rates of duty under column 2 are generally substantially higher than the general or NTR rates of duty under column 1.

Interpretation of the HTSUS

The tariff classification of merchandise under the HTSUS is governed by the principles set forth in the GRIs (and applied as discussed above) and, in the absence of special language or context which requires otherwise, then by the "Additional U.S. Rules of Interpretation":

Additional U.S. Rules of Interpretation

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

(a) a tariff classification controlled by use (other than actual use) is to be determined in accordance with the use in the United States at, or immediately prior to, the date of importation, of goods of that class or kind to which the imported goods belong, and the controlling use is the principal use;

(b) a tariff classification controlled by the actual use to which the imported goods are put in the United States is satisfied only if such use is intended at the time of importation, the goods are so used and proof thereof is furnished within 3 years after the date the goods are entered;[7]

(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; and

(d) the principles of section XI regarding mixtures of two or more textile materials shall apply to the classification of goods in any provision in which a textile material is named.

[7] For the general conditions that must be satisfied when the tariff classification of a product is controlled by the "actual use" of the product, *see* 19 CFR §§ 10.131 to 10.139.

协定》促进汽车行业贸易)；或通过自由贸易区(例如，《北美自由贸易协定》)允许市场一体化。

第2栏的关税税率适用于HTSUS总注释3中指定的某些国家和地区的产品，无论直接或间接进口。总注释3中列出的国家和地区是美国决定不给予其货物NTR地位的国家和地区。第2栏下的关税税率通常大幅高于第1栏下的一般或NTR关税税率。

HTSUS 的解释

商品在HTSUS下的关税归类受GRIs中规定的原则管辖(并按上文所述适用)，在无特殊语言或上下文另有要求的情况下，则受《美国附加解释规则》管辖：

美国附加解释规则

1. 在无特别规定或上下文另有要求的情况下：

(a) 受用途(实际用途除外)控制的关税归类，应按照进口货物所属类别或种类的货物在进口之日或紧接进口之日前在美国的用途确定，且起控制作用的用途是主要用途；

(b) 受进口货物在美国的实际用途控制的关税归类，只有在进口时即具有该用途意图、货物确已如此使用，且在货物报关之日起3年内提供相关证明的情况下，方为满足；7

(c) 关于物品零件的条款涵盖仅或主要用作此类物品零件的产品，但关于"零件"或"零件和附件"的条款不得优先于对此类零件或附件的具体条款；以及

(d) 第十一类关于两种或两种以上纺织材料混合物的原则，应适用于任何提及纺织材料的条款中的货物归类。

[7]关于当产品的关税归类受产品"实际用途"控制时必须满足的一般条件，参见 19 CFR 10.131至10.139。

As indicated previously, the GRIs and the Additional U.S. Rules of Interpretation are part of the legal text of the HTSUS and are considered to be statutory provisions of law for all purposes. *See* Sections 1204(a) and 1204(c) of the Omnibus Trade and Competitiveness Act of 1988 (19 U.S.C. § 3004).

Rates of Duty

All goods imported into the United States are subject to duty or duty free entry in accordance with their classification in the HTSUS. There are three types of rates of duty that may be assessed on goods imported into the United States: *ad valorem,* specific, or compound (or mixed). An *ad valorem* rate of duty is a percentage of the dutiable or customs value of the merchandise. (This is the rate of duty most often applied in the HTSUS.) A specific rate of duty is a specified amount per unit of weight or other measure of quantity (e.g., 10 cents per pound or 5 cents per dozen). Finally, a compound (or mixed) rate of duty is a combination of both an *ad valorem* rate of duty and a specific rate of duty (e.g., 5 percent *ad valorem* plus 10 cents per pound).

Maintenance of the HTSUS

In order to remain viable and current, legal procedures exist for modifying the HTSUS under the Omnibus Trade and Competitiveness Act of 1988 ("OTCA"). Under the OTCA, the President is authorized to proclaim modifications to the HTSUS as are necessary or appropriate (which includes modifications made on the recommendation of the U.S. International Trade Commission as indicated below). *See* sections 1204(b) and 1206(a) of the OTCA (19 U.S.C. §§ 3004, 3006). These modifications are considered to be statutory law for all purposes. *See* section 1204(c) of the OTCA (19 U.S.C. § 3004). As part of the modification process, the U.S. International Trade Commission ("ITC") is charged with the responsibility of keeping the HTSUS under continuous review and periodically recommending to the President amendments that have been recommended by the World Customs Organization (see above discussion on amending the Harmonized System) or modifications that the ITC believes are necessary or appropriate. *See* section 1205 of the OTCA (19 U.S.C. § 3005). Additionally, the ITC is charged with the responsibility of compiling and publishing, at appropriate intervals, and keeping up to date, the HTSUS and related materials. *See* section 1207 of the OTCA (19 U.S.C. § 3007). Pursuant to this responsibility, the ITC periodically issues new editions of the HTSUS (as well as supplements as are necessary).

AVAILABILITY OF THE HTSUS IN PAPERBACK AND CD-ROM

Copies of the HTSUS are available for sale in paperback and on CD-ROM by the U.S. Government Printing Office: <www.gpo.gov>.

如前所述，GRIs和《美国附加解释规则》是HTSUS法律文本的一部分，在所有目的上均被视为法定法律规定。参见 《1988年综合贸易与竞争力法》第1204(a)条和第1204(c)条(19 U.S.C.3004)。

关税税率

所有进口到美国的货物均根据其在HTSUS中的归类，须缴纳关税或免税入境。对进口到美国的货物可能征收三种关税税率：从价、特定或复合(或混合)税率。从价关税税率是按货物的应税价值或完税价格的百分比计算。(这是HTSUS中最常适用的关税税率。)特定关税税率是按每单位重量或其他数量计量单位规定的金额(例如，每磅10美分或每打5美分)。最后，复合(或混合)关税税率是从价关税税率与特定关税税率的组合(例如，5%从价加每磅10美分)。

HTSUS的维护

为保持有效性和时效性，根据1988年《综合贸易与竞争力法》("OTCA")存在修改HTSUS的法律程序。根据OTCA，总统有权宣布对HTSUS进行必要或适当的修改(包括根据美国国际贸易委员会的建议所作的修改，如下所述)。见OTCA第1204(b)条和第1206(a)条(19 U.S.C.3004, 3006).These modifications are considered to be statutory law for all purposes.*See* OTCA第1204(c)条(19 U.S.C.3005)。此外，ITC负责在适当的时间间隔汇编和出版HTSUS及相关材料，并保持其更新。见OTCA第1207条(19 U.S.C.3007)。根据这一职责，ITC定期发布HTSUS的新版本(以及必要的补充)。

HTSUS的平装本和CD-ROM版本的可获取性

HTSUS的副本可通过美国政府印刷局购买平装本和CD-ROM版本：。

AVAILABILITY OF THE HTSUS ON THE INTERNET

The HTSUS is available on the U.S. International Trade Commission's website: <www.usitc.gov> or through a link from the CBP's website: <www.cbp.gov>.

AVAILABILITY OF CLASSIFICATION RULINGS ISSUED BY THE CBP

Administrative classification rulings issued by the CBP under the HTSUS are available free of charge on the CBP's Customs Rulings Online Search System (CROSS) as located on the CBP's website:<www.cbp.gov>.

PRE-IMPORTATION (ADVANCE) CLASSIFICATION RULINGS

As explained in the introduction, it is now the responsibility of the importer of record to classify and value the goods using "reasonable care." In order to meet the reasonable care requirement, a person may seek an administrative ruling from the CBP.

Under Part 177 of title 19 of the Code of Federal Regulations (19 CFR Part 177), interested persons may obtain a binding tariff classification ruling on prospective importations into the United States under chapters 1 through 97 of the HTSUS by submitting a written request to:

Director, National Commodity Specialist Division
U.S. Bureau of Customs & Border Protection
One Penn Plaza, 10th Floor
New York, NY 10119

The ruling will be binding at all ports of entry unless modified or revoked by the CBP's Office of Regulations and Rulings, pursuant to 19 U.S.C. §1625.

Any person intending to export merchandise to the United States or to import merchandise into the United States may seek a pre-importation ruling from the CBP.

The following information must be submitted as part of a pre-importation ruling request:

- The names, addresses and other identifying information of all interested parties (if known) and the manufacturer identification code (if known).
- The name(s) of the port(s) in which the merchandise will be entered (if known).
- A description of the transaction, for example, a prospective importation of (merchandise) from (country).

HTSUS在互联网上的可获取性

HTSUS可在美国国际贸易委员会网站获取：，或通过CBP网站的链接获取。

CBP签发的归类裁定书的可获得性

CBP根据HTSUS发布的行政归类裁定可在CBP网站的CBP海关裁定在线搜索系统(CROSS)上免费获取：。

进口前(预先)归类裁定

如引言所述，登记进口商现在有责任使用"合理注意"对货物进行归类和估价。为满足合理注意要求，当事人可向CBP寻求行政裁定。

根据《联邦法规汇编》第19编第177部分(19 CFR Part 177)，利害关系人可就HTSUS第1章至第97章项下未来进口至美国的货物，通过向以下地址提交书面请求，获得具有约束力的关税归类裁定：

国家商品专家司司长美国海关与边境保护局 One Penn
Plaza, 10 th Floor New York, NY 10119

该裁定在所有入境口岸均具有约束力，除非CBP法规与裁定办公室依据19 U.S.C.1625进行修改或撤销。

任何打算向美国出口商品或向美国进口商品的人均可向CBP寻求进口前裁定。

以下信息必须作为进口前裁定请求的一部分提交：• 所有利害关系人的名称、地址和其他识别信息(如已知)以及制造商识别代码(如已知)。

• 商品将申报入境的口岸名称(如已知)。

• 交易描述，例如，拟从(国家)进口(商品)。

- A statement that there are, to the best of the exporter's or importer's knowledge, no issues concerning the commodity for which a ruling is sought pending before the CBP (including by any CBP field office or at any port of entry) or before any court (including the U.S. Court of International Trade and the U.S. Court of Appeals for the Federal Circuit).

- A statement indicating whether classification advice has been previously sought from the CBP concerning the commodity for which a ruling is sought, and if so, then from whom and what advice was rendered, if any.

Ruling requests must contain sufficient information to enable the CBP to determine the proper tariff classification of the merchandise. Accordingly, ruling requests should include the following information:

- A complete and detailed written description of the goods. Samples (if practical), list of ingredients and percentages thereof, sketches, diagrams, or other illustrative material should be submitted with the request if useful in supplementing the written description.

- Cost breakdowns of component materials or parts and their respective quantities shown in percentages of the goods, if possible.

- A description of the principal use of the goods, as a class or kind of merchandise, in the United States.

- Information as to the commercial, scientific, technical or common name or designation of the merchandise (or as otherwise may be applicable).

- Any other information or materials that may be pertinent or required for classifying the merchandise.

Individual ruling requests must be limited to a maximum of 5 merchandise items which all must be of the same class or kind (e.g., a request concerning textile articles may not include items such as footwear).

FOIA AND INFORMATION SUBMITTED FOR A RULING REQUEST

As a general rule, no part of a ruling is deemed to constitute privileged or confidential commercial or financial information or trade secrets unless confidentially was requested and granted as provided for in 19 CFR Part 177. Pursuant to 19 U.S.C. § 1625, rulings are published electronically (see below). Information submitted to the CBP as part of a ruling request may be disclosed or withheld in accordance with the provisions of the Freedom of Information Act, as amended. *See* 5 U.S.C. § 552 and 19 CFR Part 177.

• 一份声明，说明据出口商或进口商所知，就寻求裁定所涉商品而言，目前不存在待决于美国海关与边境保护局(包括任何美国海关与边境保护局现场办公室或任何入境口岸)或任何法院(包括美国国际贸易法院和美国联邦巡回上诉法院)的问题。

• 一份声明，说明此前是否已就寻求裁定的商品向CBP寻求归类建议，如是，则说明向谁寻求以及提供了何种建议(如有)。

裁定请求必须包含足够信息，使CBP能够确定商品的正确关税归类。因此，裁定请求应包括以下信息：

• 对货物的完整、详细书面描述。如实际可行，应随请求提交样品、成分清单及其百分比、草图、示意图或其他说明性材料，如有助于补充书面描述。

• 如可能，以货物百分比表示的组件材料或零件及其各自数量的成本明细。

• 对货物作为一类或一种商品在美国的主要用途的描述。

• 关于商品的商业、科学、技术或通用名称或称谓的信息(或视情况适用的其他信息)。

• 可能相关或归类商品所需的任何其他信息或材料。

单项裁定请求必须限于最多5个商品项目，且所有项目必须属于同一类或同一种(例如，关于纺织品的请求不得包含鞋类等项目)。

FOIA 与为裁定请求提交的信息

作为一般规则，裁定的任何部分均不被视为构成特权或保密的商业或财务信息或商业秘密，除非按照19 CFR第177部分的规定请求并授予了保密性。根据19 U.S.C. 552和19 CFR第177部分。

ADMINISTRATIVE REVIEW OF PRE-IMPORTATION RULINGS

A recipient of a pre-importation ruling who disagrees with the decision contained in the ruling may seek an administrative review of the decision from the Director, Commercial Rulings Division, Office of Regulations and Rulings (Mint Annex), U. S. Bureau of Customs and Border Protection, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. A request for an administrative review of a decision contained in a pre-importation ruling must be in writing and must set forth the basis for disagreement with the decision and provide all information and materials necessary to conduct a proper and complete review.

POST-IMPORTATION REVIEW PROCEDURES

After importation of the merchandise and liquidation of the entry, one may seek an administrative review of a classification decision by the CBP by protesting the decision to the CBP. A protest will result in the decision being internally reviewed by the CBP at a higher level of authority than the level at which the decision was originally rendered. If not satisfied with the decision resulting from a protest, one may seek judicial review of the decision by the United States Court of International Trade (www.cit.uscourts.gov). If not satisfied with the decision by the United States Court of International Trade, one may seek review of the decision through an appeal to the United States Court of Appeals for the Federal Circuit (www.fedcir.gov). Finally, if not satisfied with the decision of the United States Court of Appeals for the Federal Circuit, one may request a review of the decision by the United States Supreme Court (www.supremecourtus.gov), which is the final court of review at the federal level in the United States.

进口前裁定行政复审

进口前裁定的接收人如不同意裁定中所含的决定，可向美国海关与边境保护局法规与裁定办公室商业裁定司司长(Mint Annex)，地址：1300 Pennsylvania Avenue, N.W., Washington, D.C.20229，寻求对该决定的行政复审。对进口前裁定中所含决定的行政复审请求必须以书面形式提出，必须列明不同意该决定的依据，并提供进行适当和完整复审所需的所有信息和材料。

进口后审查程序

在商品进口和报关清关核定后，可以通过向CBP提出异议来寻求对CBP归类决定的行政审查。异议将导致该决定由CBP在比最初作出决定的级别更高的权力级别进行内部审查。如果对异议产生的决定不满意，可以寻求美国国际贸易法院(www.cit.uscourts.gov)对该决定的司法审查。如果对美国国际贸易法院的决定不满意，可以通过向美国联邦巡回上诉法院(www.fedcir.gov)上诉来寻求对该决定的审查。最后，如果对美国联邦巡回上诉法院的决定不满意，可以请求美国最高法院(www.supremecourtus.gov)对该决定进行审查，这是美国联邦层面的最终审查法院。

ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is http://www.cbp.gov

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

Customs Bulletin

The *Customs Bulletin and Decisions ("Customs Bulletin")* is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the *Customs Bulletin*. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

附加信息

互联网

美国海关与边境保护局在互联网万维网上的主页为贸易界提供有关CBP运作和特别关注事项的当前相关信息。该网站发布信息--包括拟议法规、新闻稿、出版物和通知等--可搜索、在线阅读、打印或下载到您的个人电脑。该网站是作为协助进出口界的贸易友好机制而建立的。该网站还链接到许多其他机构的主页，美国海关与边境保护局协助执行这些机构的进出口法规。该网站还包含贸易界以外的更广泛公众感兴趣的大量信息。例如，2001年6月20日，CBP推出了"Know Before You Go"出版物和旅行者意识宣传活动，旨在帮助教育国际旅行者。

美国海关与边境保护局的网址是http://www.cbp.gov

海关条例

当前版本的美国海关法规是一份活页订阅出版物，可从华盛顿特区20402，美国政府印刷局文件主管处获取；电话(202) 512-1800。2003年精装版《联邦法规汇编》第19编(*Code of Federal Regulations*)纳入了截至2003年4月1日对法规的所有修改，也可从同一地址购买。所有拟议法规和最终法规均在联邦公报上公布，该公报由国家档案和记录管理局联邦公报办公室每日出版，并由文件主管处发行。有关在线访问联邦公报的信息，可在东部时间上午7点至下午5点之间致电(202) 512-1530获取。这些通知也在下文所述的每周海关公报上公布。

海关公报

海关公报与裁决*("海关公报")*是一份周报，包含裁决、裁定、法规提案、通知和其他贸易界感兴趣的信息。它还包含美国国际贸易法院作出的裁决，以及美国联邦巡回上诉法院与海关相关的裁决。政府印刷局每年出版《海关公报》的精装合订本。可通过上述地址和电话号码向文件主管处购买订阅。

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The February 2002 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The February 2002 edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:…"* series. Check the Internet web site http://www.cbp.gov for current publications.

进口至美国

本出版物概述了进口流程，并包含有关进口要求的一般信息。2002年2月版的进口美国包含根据《海关现代化法》("Mod Act")作出的许多新内容和修订内容。《海关现代化法》从根本上改变了进口商与美国海关与边境保护局之间的关系，将申报报关货物适用的价值、归类和关税税率的法律责任转移给了进口商。

2002年2月版包含题为"知情合规"的一节。知情合规的一个关键组成部分是美国海关与边境保护局与进口界之间的共同责任，其中CBP向进口商传达其要求，而进口商则利用合理注意确保向CBP提供与其进口有关的准确和及时的数据。

单份副本可从美国海关与边境保护局当地办公室获取，或从美国海关与边境保护局公共事务办公室获取，地址：1300 Pennsylvania Avenue NW, Washington, DC 20229。CBP 网站上提供在线版本。*Importing Into the United States*也可通过致电(202) 512-1800 向文件总监购买单份或批量订购，或通过邮寄方式从政府印刷局文件总监处购买，地址：P.O.Box 371954, Pittsburgh, PA 15250-7054。

知情合规出版物

美国海关与边境保护局已在"*What Every Member of the Trade Community Should Know About:..."*系列中编写了多份知情合规出版物。请访问互联网网站http://www.cbp.gov获取最新信息出版物。

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

价值出版物

*Customs Valuation under the Trade Agreements Act of 1979*是一本96页的书籍，包含对海关估价系统的详细叙述性描述、贸易协定法案中的海关估价标题(1930年关税法第402条，经1979年贸易协定法案修订(19 U.S.C.152.000-152.108)(该书出版后部分法规条款已修订)以及有关估价系统的问答。副本可从美国海关与边境保护局法规与裁定办公室估价处获取，地址：1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C.20229。

Customs Valuation Encyclopedia(含更新)由相关法定条款、实施该法规的CBP法规、海关估价法典部分内容、司法先例以及涉及估价法适用的行政裁定组成。副本可象征性收费从政府印刷局文件总监处购买，地址：P.O.Box 371954, Pittsburgh, PA 15250-7054。该出版物也可在美国海关与边境保护局的互联网网站上获取。

本出版物中提供的信息仅供一般参考之用。认识到海关问题可能涉及许多复杂因素，进口商可能希望根据CBP法规19 C.F.R.Part 177获得裁定，或从专门从事海关事务的专家(如持牌报关代理人、律师或顾问)处获得建议。仅依赖本手册中的一般信息可能不被视为合理注意。

也可从美国海关与边境保护局入境口岸获取更多信息。请查阅电话簿以获取您附近的办公室。该名录列于U.S.Government, Department of Homeland Security项下。

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT OR 1-800-NO-DROGA

Visit our Internet web site: http://www.cbp.gov

“您的意见很重要”

设立小企业监管执法监察员和10个地区公平委员会，旨在接收小企业关于联邦机构执法活动的意见，并评估各机构对小企业的响应能力。如果您希望就美国海关与边境保护局的执法行动提出意见，请致电1-888-REG-FAIR(1-888-734-3247)。

举报走私 1-800-BE-ALERT 或 1-800-NO-DROGA

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