

HTS Classification Checklist

Systematic Approach to Proper Tariff Classification

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Purpose

Use this checklist to systematically classify products under the Harmonized Tariff Schedule (HTS). Proper classification ensures correct duty rates, compliance with regulations, and avoids costly penalties.

Section 1: Product Information Gathering

Basic Product Details

- ☐ Product name (common/commercial name)
- ☐ Product description (detailed, complete)
- ☐ Manufacturer part number or SKU
- ☐ Product photos or samples obtained
- ☐ Technical specifications collected
- ☐ Product brochures or catalogs reviewed

Composition & Materials

- ☐ Primary material(s) identified (by weight/value)
- ☐ All component materials listed
- ☐ Material percentages documented
- ☐ Material certifications obtained (if applicable)
- ☐ Textile fiber content specified (if applicable)

Product Name: _____ **Primary Material:** _____

Section 2: Essential Characteristics

Physical Characteristics

- ☐ Dimensions (length, width, height)
- ☐ Weight (gross and net)
- ☐ Color, texture, finish
- ☐ Form (solid, liquid, powder, etc.)
- ☐ Packaging type

Function & Use

- ☐ Primary function/purpose identified
- ☐ End use determined (consumer, industrial, commercial)
- ☐ Method of operation described
- ☐ Special features documented
- ☐ Alternative uses considered

Manufacturing Process

- ☐ How product is made (molded, machined, assembled, etc.)
 - ☐ Assembly vs. finished product status
 - ☐ Processing stage (raw material, intermediate, finished)
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Section 3: HTS Research

General Rules of Interpretation (GRI)

- ☐ **GRI 1:** Product defined by heading text
- ☐ **GRI 2:** Incomplete/unfinished articles considered
- ☐ **GRI 3:** Multiple classifications compared (most specific wins)
- ☐ **GRI 4:** Most similar goods comparison (if needed)
- ☐ **GRI 5:** Packaging classification considered
- ☐ **GRI 6:** Subheading/statistical notes reviewed

Section & Chapter Review

- ☐ Relevant HTS sections identified (21 sections total)
- ☐ Possible chapters reviewed (99 chapters total)
- ☐ Section notes read and applied
- ☐ Chapter notes read and applied
- ☐ Competing headings compared

Candidate HTS Codes (List 2-3 possibilities):

1.
 2.
 3.
-

Section 4: Classification Analysis

Heading Determination

- ☐ Product fits within heading description
- ☐ Exclusions in heading notes checked
- ☐ "Such as" examples reviewed
- ☐ Competing headings ruled out with justification
- ☐ Legal notes and subheadings reviewed

Subheading Selection

- ☐ 2-digit heading confirmed
- ☐ 4-digit subheading selected
- ☐ 6-digit subheading selected
- ☐ 8-digit subheading determined
- ☐ 10-digit statistical suffix added

Tariff Engineering Review

- ☐ Can product be classified differently with minor changes?
- ☐ Are there lower duty alternatives?
- ☐ Would reclassification require product modification?
- ☐ Is reclassification compliant and defensible?

Preliminary HTS Code: _____ **Duty Rate:** _____ % **Special Program Eligibility:** ☐ GSP ☐
USMCA ☐ Other FTA

Section 5: Supporting Documentation

Product Evidence

- ☐ Bill of materials (BOM)
- ☐ Product specification sheet
- ☐ Manufacturing process documentation
- ☐ Technical drawings or blueprints
- ☐ Lab test results (if applicable)
- ☐ Material safety data sheet (MSDS)

Classification Support

- ☐ Similar product rulings researched (CBP CROSS database)
- ☐ World Customs Organization (WCO) opinions reviewed
- ☐ Court of International Trade (CIT) cases researched
- ☐ Industry classification standards consulted
- ☐ Comparable products' classifications reviewed

Expert Consultation

- ☐ Internal subject matter expert consulted
 - ☐ Customs broker opinion obtained
 - ☐ Trade attorney review (if high-risk)
 - ☐ Binding ruling request considered
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Section 6: Binding Ruling Request (Optional)

When to Request a Ruling

- ☐ Classification is unclear or disputed
- ☐ Product is complex or novel
- ☐ High duty differential between possible classifications
- ☐ Significant import volume justifies certainty
- ☐ Potential for CBP challenge exists

Ruling Request Preparation

- ☐ Product sample prepared for submission
- ☐ Detailed product description written

- ☐ Technical specifications attached
- ☐ Photos taken (multiple angles)
- ☐ Proposed classification stated with rationale
- ☐ CBP Form 5600 completed

Binding Ruling Needed? ☐ Yes ☐ No **If yes, submission deadline:** _____

Section 7: Country of Origin Determination

Origin Rules

- ☐ Country where product was "wholly obtained" (if applicable)
- ☐ Country of "substantial transformation" identified
- ☐ USMCA/NAFTA origin rules applied (if claiming preference)
- ☐ Other FTA rules of origin reviewed
- ☐ Marking requirements determined (19 CFR Part 134)

Documentation

- ☐ Certificate of origin obtained from supplier
- ☐ Manufacturing affidavit collected
- ☐ Country of origin marking verified on product

Country of Origin: _____

Section 8: Special Considerations

Partner Government Agencies (PGA)

- ☐ FDA requirements (food, drugs, cosmetics, medical devices)
- ☐ USDA requirements (agriculture, meat, plants)
- ☐ EPA requirements (chemicals, pesticides)
- ☐ CPSC requirements (consumer products)
- ☐ DOT requirements (hazardous materials)
- ☐ FCC requirements (electronics)
- ☐ Other PGA holds or requirements

Trade Remedies

- ☐ Antidumping duties applicable?
- ☐ Countervailing duties applicable?
- ☐ Section 301 tariffs (China) applicable?
- ☐ Section 232 tariffs (steel/aluminum) applicable?

Restrictions

- ☐ UFLPA risk (Xinjiang forced labor)
 - ☐ OFAC sanctions or embargoes
 - ☐ Import quotas or licensing
 - ☐ Intellectual property concerns
-

Section 9: Entry Coding

Additional Data Elements

- ☐ First sale vs. transaction value determined
- ☐ Related party transaction identified (if applicable)
- ☐ Assists or royalties disclosed
- ☐ Special program indicator (e.g., GSP "A", USMCA)
- ☐ ABI/ACE product code assigned

Entry Line Item Details

- ☐ Product description (sufficient detail for CBP review)
 - ☐ HTS code (10-digit)
 - ☐ Quantity and unit of measure
 - ☐ Value (per unit and extended)
 - ☐ Country of origin
 - ☐ Manufacturer ID
-

Section 10: Validation & Review

Quality Control

- ☐ Classification reviewed by second person
- ☐ Duty calculation verified
- ☐ Entry matches commercial invoice description
- ☐ All PGA requirements addressed
- ☐ Classification rationale documented

Periodic Review

- ☐ Annual review scheduled for this classification
- ☐ Changes in product design trigger re-review
- ☐ HTS updates monitored (updated annually)
- ☐ Binding ruling expiration date noted (if applicable)

Classification Review Date: _____ **Next Review Due:** _____

Section 11: Record Retention

Required Records (5 years from entry date)

- ☐ Classification worksheet (this checklist)
- ☐ Product specifications and photos
- ☐ Supplier documentation
- ☐ Binding ruling (if obtained)
- ☐ Correspondence with customs broker
- ☐ Entry summaries and invoices

Record Retention Start Date: _____ **Destroy After Date:** _____

Section 12: Final Classification

Completed by: _____ Date: _____ Reviewed by: _____

Classification Result

Final HTS Code: _____ . Duty Rate: _____ % Special Program: _____

Country of Origin: _____

Confidence Level

- ☐ ☒ **HIGH CONFIDENCE** - Clear classification, well-documented
- ☐  **MODERATE CONFIDENCE** - Minor ambiguity, but defensible
- ☐  **LOW CONFIDENCE** - Uncertain, requires binding ruling

Action Items

- _____
- _____
- _____

Additional Resources

- **Full HTS Classification Guide:** strixsmart.com/resources/guides/hts-classification
- **USITC HTS Online:** hts.usitc.gov
- **CBP CROSS Rulings Database:** rulings.cbp.gov
- **CBP Informed Compliance Publications:** cbp.gov/trade/rulings

Need Classification Assistance?

Strix Smart provides expert HTS classification services, binding ruling requests, and ongoing classification management.

Contact us:  (406) 922-6600  sales@strixsmart.com  strixsmart.com/solutions/compliance

This checklist is provided for informational purposes and does not constitute legal advice. For complex or high-stakes classifications, consult with a licensed customs broker or trade attorney.

Version 1.0 | January 2025