



## \* EXPORTER ALERT \*

# Advance Commodity Classification Ruling From China Customs

January 2011

A common question raised by U.S. exporters is whether China Customs adheres to the global Harmonized System (HS) for classifying commodities imported into China. The answer is yes. However, countries that use the HS can define commodities at a more detailed level, beyond the standardized 6-digit code. This, together with discrepancies among supplier documents, import licenses, product description distortions after Mandarin translation, and the unique operation of China Customs, means that global tariff commodity classifications will not always be consistent in China.

U.S. exporters may benefit from obtaining an advance commodity classification ruling (or “pre-classification ruling”) from China Customs before exporting goods to China.

### Who can apply?

Only those business enterprises that are registered at the China customs house for importing and exporting goods can apply for a pre-classification ruling. There is no cost to apply. The application must be made 45 days prior to the actual import of the goods into China.

### How to apply?

1. The applicant should complete the PRC “Customs Application Form for the Pre-classification of Goods” and then submit it to the customs house at the expected port of entry.
2. When the customs house determines that the requested commodity classification matter has been explicitly described in the “PRC Customs Import and Export Tariff,” its annotations or any administrative ruling, it will issue a written decision (“Written Decision”) within 15 days of the application.

When the customs house determines that the requested commodity classification has NOT been explicitly described in the PRC regulations, it will direct the applicant to apply to one of the customs houses listed below for an administrative ruling. An administrative ruling may take 2-3 months:

- a. Guangzhou: HTS Chapters 1-24; 27-43; and 50-71.
  - b. Shanghai: HTS Chapters 84-90.
  - c. Tianjin: HTS Chapters 47-49; and 72-83.
  - d. Dalian: HTS Chapters 25-26; 44-46; and 91-97.
3. The Written Decision should accompany the imported merchandise and is applicable at all China ports of entry.

### REMEMBER:

1. An application for a pre-classification ruling is limited to one commodity per application.
2. The U.S. exporter cannot apply for a pre-classification ruling regarding the same commodity from more than one customs house.
3. The pre-classification ruling made by a particular customs house only applies to the region (ports of entry) under the jurisdiction of that particular customs house.
4. The pre-classification ruling is effective for one year after the date of issue of the Written Decision.
5. If two customs houses issue different pre-classification rulings with respect to the same commodity, the differences will be addressed in a final decision made by the General Administration of Customs, and this decision will be effective at all ports of entry in China.

Find the Decree of the General Administration of Customs of the People’s Republic of China No. 158 (June 15, 2009) on Rules of the General Administration of Customs of the People’s Republic of China on the Commodity Classification of Import and Export Goods at <http://english.customs.gov.cn/publish/portal191/tab3972/info174091.htm>.

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