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section notes chapter notes and subheading notes are included in the international core of the harmonized system nomenclature the international legal notes define the precise scope and limits of each chapter section heading or subheading

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this publication is intended to provide guidance and information to the trade community it reflects the position on or interpretation of the applicable laws or regulations by u s customs and border protection cbp as of the date of publication which is shown on the front cover

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important terms and concepts to tariff classification understanding applying the general

rules of interpretation understanding applying section xvi and chapter notes what s new emerging issues and trends treatment for part of general use treatment of assemblies parts components and kits

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customs matters related to the classification of goods the harmonized commodity description and coding system hs contributes to the harmonization of customs and trade procedures and non documentary trade data interchange the objective of this publication is to provide a comprehensive description of the essential instrument

amendments to the harmonized system explanatory notes hs Aug 05 2023

the following list contains the decisions taken by the harmonized system committee 72nd session september 2023 concerning amendments to the harmonized system explanatory notes applicable as of 1 december 2023 this publication will be updated regularly

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classification by the use of section chapter and
subheading notes these are legal notes which
appear in front of most sections and chapters are
known as section notes and chapter notes section
x1 is the only section with subheading notes which
refer to the interpretation of subheadings

taxation and customs union Apr 01 2023

the combined nomenclature cn is a tool for
classifying goods set up to meet the requirements
both of the common customs tariff and of the eu s
external trade statistics the cn is also used in
intra eu trade statistics

section xvii vehicles aircraft vessels and associated Feb 28 2023

notes 1 this chapter does not cover railway or tramway sleepers of wood or of concrete or concrete guide track sections for hovertrains heading 44 06 or 68 10 railway or tramway track construction material of iron or steel of heading 73 02 or electrical signalling safety or traffic control equipment of heading 85 30 2

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peak rate of customs duty on non agricultural goods has been reduced from 12 5 to 10 subject to the following exceptions customs duty on new and second hand motor cars two wheelers will continue at 60 and 100 respectively

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24 1 basic customs duty on cigars cheroots 2402 10 10 and cigarillos 2402 10 20 is being enhanced from 30 to 60 by virtue of the provisional collection of taxes act 1931 the increase will come into force with immediate effect clause 72 i read with the second schedule of the finance bill 2008 refers

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