

DUTIES AND THE BEST CLASSIFICATION

Duty can be assessed on every article that is imported into the United States. The Harmonized Tariff Classification System of the United States is used to determine what duty amount – if any – might be assessed. In order to determine the proper classification and thus the right duty rate, an excellent description of the article is essential. This check list is useful to assemble the usual information needed to make sure that your imported article is assessed the best possible duty rate.

- ***Has Customs and Border Protection (CBP) already advised you on the proper classification?***
- ***Did you previously obtain a Binding ruling from CBP?***
- ***A good picture of the article or an actual sample is enormously helpful.***
- ***Tell us what the article is or give us a copy of the technical description.***
- ***Let us know what the article is made of. This is very helpful for textiles, wearing apparel, accessories, raw materials, furniture, kitchen equipment and utensils and tableware.***
- ***If the item is made of several materials, list the percentage (20% cotton, 80% polyester).***
- ***If the item is packaged with other items, ready for retail sale, list all items in the package..***
- ***What is the intended use of the item?***
- ***What is the country of origin/manufacture?***

In addition to duties, also note the following fees assessed on U.S. imports:

Merchandise Processing Fee (MPF) of .21% is a tax assessed on imported articles by the U.S. government. Minimum charge is \$25.00, maximum charge is \$485.00.

Harbor Maintenance Fee (HMF) of .125% is a tax assessed by the U.S. government. It applies only to imported ocean cargo unladen at a U.S. port. This does NOT apply to shipments by airfreight.

Any material change in the product or use of the product in the U.S. may affect the classification. Since U.S. Customs is the final arbiter of classification, valuation and admissibility of imported articles, we believe that a binding ruling request to U.S. Customs is always in your best interest. As the Importer of Record, Customs holds you ultimately responsible for the proper classification of your imported merchandise and any subsequent fees in association with a change in classification. You can access binding rulings issued to other importers of similar merchandise on the Customs website <http://www.cbp.gov/xp/cgov/import/> This can offer clarity to Customs' interpretation of the Harmonized Tariff Schedule.

Contact our office for assistance in classification or applying for a binding ruling.