



TARIFF CLASSIFICATION EXPLAINED

One Day Course

Registration/Coffee: 09.00 Start: 09.15 Lunch: 13.00 Close: 17.00

Designed for anyone involved in classifying goods whether for: import, export or EU trade statistical purposes. This one-day workshop looks at the background to the tariff, the information in the UK Integrated Tariff of the UK and explains the structure of commodity codes (HS Codes). We will be looking at the rules relating to tariff classification, using the classification helpline and Binding Tariff Information (BTI) rulings and international trade procedures related to commodity codes. It includes a brief look at the special provisions linked to commodity codes such as duty percentages, tariff suspension, preference and restrictions. During the day we will go through exercises on specific commodities and Chapters of the tariff, but the event is not for specific product classification.

TOPICS COVERED

- **TRAINING OBJECTIVES:** Looks at the regulations relating to tariff classification as an essential guide on how to read and understand the Tariff.
- **INTRODUCTION:** What is the Tariff, why is it important to international trade in general not only to duty rates
- **CORRECT TARIFF CLASSIFICATION:** What you need to know to ensure you are classifying goods correctly
- **THE HARMONISED SYSTEM (HS):** A review of the HS Coding System used internationally and how it support clarity when dealing with other countries. The standard format, structure and rules examined
- **TARIFF SECTIONS EXPLAINED:** How is the Tariff organised? The Sections, Chapters, Heading and Subheadings reviewed and their relevant explained
- **GENERAL INTERPRETATIVE RULES (GIRS):** The HS Rules for classifying goods explained – 6 GIRS, when and how do we use them?
- **CLASSIFYING DIFFERENT ITEMS:** Reviewing the different classification points between eg raw materials, semi-finished and finished products, kits, spare parts and mixtures.
- **REVIEW OF CURRENT ISSUES:** overview of current trends and recent rulings
- **HS2017:** Amended every 5 years, the HS Coding System is constantly being reviewed, what changed in 2017 and what is on the table for the 2022 amendments
- **BINDING TARIFF INFORMATION RULINGS (BTI):** Applying to HMRC for a Binding Ruling
- **USING CLASSIFICATION REFERENCE MATERIAL:** Where to find information and guidance. Using other sources of material including HMRC Guidance notes and international legal decisions
- **AUDITS:** How prepare for HMRC audits, what audits should I perform myself? When and how often are they?
- **RECORD KEEPING:** What information / documentation you should keep.

The course is fully updated to include all relevant customs procedures changes. Seminars include exercises and bullet point quizzes. Delegates receive a full, bound set of course notes, including a detailed glossary of terms. Note: we are not able to give specific classification advice during the training though but can discuss individual issues in a general way.



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