

1201: Outline of Tariff Classification

The Customs Tariff Schedules of Japan is based on the International Convention on the Harmonized Commodity Description and Coding System, which is called by the name of the HS convention. The HS Convention came into force in January 1988 and as of March 2011, 138 countries and regions are contracting parties to the Convention. The Annex of the HS Convention is commonly known as the HS Nomenclature, and it lists commodities in order to classify all goods uniformly and systematically.

The Customs Tariff Schedules of Japan further divides the HS Nomenclature, when necessary.

Imported goods are classified based on the Customs Tariff Schedules of Japan and are systematically classified into chapters, headings, subheadings and subdivisions of the tariff schedule, by further dividing each category.

The task to assign the appropriate code to imported goods is called tariff classification or HS classification, and HS codes and subdivision codes of the tariff schedule are called tariff schedule codes, or simply called tariff codes.

The four-digit headings and six-digit subheadings listed in the HS Nomenclature are also called HS codes.

(Reference)

Example of Tariff Classification

Let's take an example of cherries,

08: Chapter
0809: Heading
0809.20: Subheading

Furthermore, Japan adopts statistical codes with the three-digit subdivision codes of the tariff schedules to the six-digit subheadings.

0809.20-000: statistical code

Please note that the number of digits of the statistical code is different in each country.

(Note) HS is the abbreviation of Harmonized Commodity Description and Coding System.

The HS Convention Contracting Parties: 138 countries and regions
Countries and regions adopting the HS (including the HS convention Contracting Parties): 204 countries and regions (as of March 2011)