

General Rule of Interpretation 6

AHTN - ASEAN Harmonized Tariff Nomenclature

- 0102** Live Bovine animals
 - Cattle
 - 01022100** -- Pure bred breeding animals
 - 010229** -- Other
 - Male Cattle
 - 01022911** ---- Oxen
 - 01022919** ---- Other
 - 01022990** --- Other
 - Buffalo
 - 01023100** -- Pure bred breeding animals
 - 01023900** -- Other
 - 010290** -Other
 - 01029010** -- Pure bred breeding animals
 - 01029090** -- Other

In this series of diagrams we illustrate how to use the World Customs Organization's General Rule of Interpretation 6 for HS Classification.

GRI 6 is used throughout the classification process and simply put, defines how to read the tariff book.

In this example, we attempt to classify an animal belonging to a breed of dairy cattle known as **Charolais**.



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STEP 1

AHTN - ASEAN Harmonized Tariff Nomenclature

0102	Live Bovine animals
	- Cattle
	01022100 -- Pure bred breeding animals
	010229 -- Other
	--- Male Cattle
	01022911 ---- Oxen
	01022919 ---- Other
	01022990 --- Other
	- Buffalo
	01023100 -- Pure bred breeding animals
	01023900 -- Other
010290	-Other
	01029010 -- Pure bred breeding animals
	01029090 -- Other

Let's assume we already know it belongs to Heading 0102 – Live Bovine Animals.

We start by comparing the 3 “one dash” options under this Heading, ignoring everything else on the page.

This is an easy choice to make, since we know we are classifying **cattle**.



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STEP 2

AHTN - ASEAN Harmonized Tariff Nomenclature

0102 Live Bovine animals
- Cattle

01022100 -- Pure bred breeding animals

010229 -- Other

--- Male Cattle

01022911 ---- Oxen

01022919 ---- Other

01022990 --- Other

- Buffalo

01023100 -- Pure bred breeding animals

01023900 -- Other

010290 -Other

01029010 -- Pure bred breeding animals

01029090 -- Other

Having identified the “one dash” description, we now look at the 2 “two dash” descriptions under it. Note that we again ignore everything else on the page.

A quick check with the supplier confirms that this animal is a pure bred but has been castrated. Hence it is not a breeding animal.

So we choose “**Other**”.



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STEP 3

AHTN - ASEAN Harmonized Tariff Nomenclature

0102	Live Bovine animals	
	- Cattle	St
		01022100 -- Pure bred breeding animals
		010229 -- Other
		--- Male Cattle
		01022911 ---- Oxen
		01022919 ---- Other
		01022990 --- Other
	- Buffalo	
		01023100 -- Pure bred breeding animals
		01023900 -- Other
010290	-Other	
		01029010 -- Pure bred breeding animals
		01029090 -- Other

There are 2 “three dash” descriptions under the Sub-Heading (HS010229) we just chose, including another “Other” description!

But remember we only need to compare the 2 “3 dash” options and can ignore everything else on the page.

Since we already know this animal is castrated **male cattle**, this is an easy choice to make.



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STEP 4

AHTN - ASEAN Harmonized Tariff Nomenclature

0102	Live Bovine animals	
	- Cattle	St
		01022100 -- Pure bred breeding animals
		010229 -- Other
		--- Male Cattle
		01022911 ---- Oxen
		01022919 ---- Other
		01022990 --- Other
	- Buffalo	
		01023100 -- Pure bred breeding animals
		01023900 -- Other
010290	-Other	
		01029010 -- Pure bred breeding animals
		01029090 -- Other

Finally, we have to compare the last 2 “four dash” options.

A quick check online shows that the definition of “oxen” is - *matured castrated male cattle above the age of 4 years.*

The supplier confirms the animal is 6 years old. We now know the animal is an ox (**oxen** is plural).



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STEP 5

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0102	Live Bovine animals	
	- Cattle	St
		01022100 -- Pure bred breeding animals
		010229 -- Other
		--- Male Cattle
		01022911 ---- Oxen
		01022919 ---- Other
		01022990 --- Other
	- Buffalo	
		01023100 -- Pure bred breeding animals
		01023900 -- Other
010290	-Other	
		01029010 -- Pure bred breeding animals
		01029090 -- Other

HS Classification: 01022911

Notes:

- *There are several "Other" descriptions in the tariff book but if you apply GRI 6 correctly, you will never have to choose between them.*

