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 diary cattle known as **Charolais**.
General Rule of Interpretation 6

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.
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 suppler confirms that this animal is a pure bred but has been castrated. Hence it is not a breeding animal.

So we choose “Other”.
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
      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.
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).
**STEP 5**

AHTN - ASEAN Harmonized Tariff Nomenclature

<table>
<thead>
<tr>
<th>0102</th>
<th>Live Bovine animals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>- Cattle</td>
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<tr>
<td>0102100</td>
<td>-- Pure bred breeding animals</td>
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<td>010229</td>
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<td>0102911</td>
<td>---- Oxen</td>
</tr>
<tr>
<td>0102919</td>
<td>---- Other</td>
</tr>
</tbody>
</table>

- 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.