

HTSUS Sequence and Duty

U.S. Customs and Border Protection

www.cbp.gov/trade/automated/cargo-systems-messaging-service

For entry summary lines that include multiple HTSUS numbers, CBP requires that the duty be appropriately associated to the correct HTSUS number. Duties across several required HTSUS numbers on a given entry summary line must not be combined and cannot be reported on only one HTSUS number within the entry summary line.

For entry summary lines including multiple HTSUS secondary classifications (in addition to the Chapter 1-97 primary classification), the following sequence must be followed.

Chapter 98 classification (if applicable)

Chapter 99 classification(s) for additional duties (if applicable)

For trade remedies, if applicable

- First report the Chapter 99 classification for Section 301,
- Followed by the Chapter 99 classification for IEEPA Fentanyl,
- Followed by the Chapter 99 classification for IEEPA Reciprocal,
- Followed by the Chapter 99 classification for Section 232 or 201 duties,
- Followed by the Chapter 99 classification for Section 201 or 232 quota.
- Chapter 99 classification(s) for REPLACEMENT duty or other use.
Please note that replacement duty for the purposes of IEEPA or Section 232 are to be included in #3 above.
- Chapter 99 classification for other quota (not covered by #3) (if applicable)
- Chapter 1 to 97 primary classification for the commodity tariff

The entered value of the commodity covered by the entry summary line should be reported on the Chapter 1-97 subheading, except if Chapter 98 reporting provisions require the entered value to be reported differently.

For questions regarding Section 232 entry filing, contact the Trade Remedy Branch at TradeRemedy@cbp.dhs.gov.
If you encounter any errors in filing an entry summary, contact your CBP client representative or the ACE Help Desk.