

**PROGRAMME OUTLINE for CUSTOMS CLASSIFICATION OF GOODS UNDER THE HARMONISED SYSTEM CODING**

9.00am to 10.30am

**Module 1**

- Definition of Nomenclature and Harmonised System
- Aims of Harmonized System
- Legislations related to Classification

10.30am to 10.45am

Break

10.45am to 12.45pm

**Module 2**

- Harmonized System Coding (HS)
- Methodology used in Classification
- Structure of Harmonized System
- Arrangement of Harmonized System
- Numerical Coding System
- Principles of Tariff Classification
- Six General Interpretative Rules (GIR) of Classification

12.45pm to 1.45pm

Lunch Break

1.45pm to 3.15pm

**Module 3**

- Functions of Section and Chapter Notes
- Steps in Classification of Goods
- Classification of Goods imported under consignment basis
- Impact of Incorrect Classification

3.15pm to 3.30pm

Break

3.30pm to 5.00pm



## Module 4

- Legislation related to Classification
  - Section 13, 13A, 13B and Section 22 Customs Act 1967
- Application for Advance Customs Ruling on Classification
- Disputes as to Classification and Rights of Importers and Exporters

## Module 5

- Review & Appeal Procedures
- Customs Appeal Tribunal
- Case Studies

