

## PROCESS OF CLASSIFICATION

The GIRs provide a step-by-step basis for the classification of goods within the HS. In every case, goods have to be first classified in the appropriate 4-digit Heading, then in the appropriate 1-dash subheading within the Heading, and so on. You should not proceed directly to the lower-level subheadings without first determining the appropriate heading.

For example, fresh mangoes are classified within Heading 08.04 (Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried). The next step is to compare the descriptions of the 1-dash subheadings under Heading 08.04, and apply the GIR to identify the most appropriate subheading. The 1-dash subheadings for consideration are:

- 0804.10 - Dates
- 0804.20 - Figs
- 0804.30 - Pineapples
- 0804.40 - Avocados
- 0804.50 - Guavas, mangoes and mangosteens

From the subheadings listed above, the most appropriate one is “Guavas, mangoes and mangosteens”, which is further subdivided into 2-dash subheadings:

- 0804.50.10 - - Guavas
- 0804.50.20 - - Mangoes
- 0804.50.30 - - Mangosteens

Applying the GIR again and comparing the descriptions of the 2-dash subheadings with one another, the fresh mangoes are determined to be classified in 0804.50.20 - - Mangoes.