

# How to Read the U.S. Tariff Schedule

This is part of Chapter 15, "Animal or Vegetable Fats and Oils."

The 4- and 6-digit items are only descriptive.

The 8-digit item is the one that actually matters for assessing tariffs.

The 10-digit items (i.e., the statistical suffix) are only for purposes of descriptive detail (which can be useful for analysis).

The "General" sub-column of Column 1 is the NTR (or MFN) rate.

The "Special" sub-column of Column 1 gives the rates for preferential programs and agreements.

Column 2 is the rate for countries that are denied NTR (MFN) treatment; Cuba and North Korea are the only countries that are still in this category. These rates are the ones that were set by the Hawley-Smoot Tariff Act of 1930.

An *ad valorem* tariff is based on the value of the good.

A specific tariff is based on a quantity (so much per unit, kilo, liter, dozen, etc.).

**Harmonized Tariff Schedule of the United States (2005)**  
Annotated for Statistical Reporting Purposes

Heading/ Subheading	Stat Suf- fix	Article Description	Unit of Quantity	Rates of Duty	
				1 General	2 Special
1507		Soybean oil and its fractions, whether or not refined, but not chemically modified:			
1507.10.00	00	Crude oil, whether or not degummed .....	kg	19.1%	Free (A+,CA,D,E,IL,J,JO,MX) 14.3% (SG) 15.9% (CL) 17.1% (AU)
1507.90		Other:			
1507.90.20	00	Pharmaceutical Grade meeting FDA requirements for use in intravenous fat emulsions, valued over \$5/kg .....	kg	Free	10%
1507.90.40		Other .....	kg	19.1%	Free (A+,CA,D,E,IL,J,JO,MX) 14.3% (SG) 15.9% (CL) 17.1% (AU)
	20	Once-refined (subjected to alkali or caustic wash, but not bleached or deodorized) .....	kg		
	40	Other (fully refined, washed, bleached or deodorized) .....	kg		
1508		Peanut (ground-nut) oil and its fractions, whether or not refined, but not chemically modified:			
1508.10.00	00	Crude oil .....	kg	7.5¢/kg	Free (A+,CA,D,E,IL,J,JO,MX) 3.7¢/kg (SG) 6.2¢/kg (CL) 7¢/kg (AU)
1508.90.00	00	Other .....	kg	7.5¢/kg	Free (A+,CA,D,E,IL,J,JO,MX,SG) 6¢/kg (CL) 7¢/kg (AU)

While the U.S. tariff schedule lists all of the applied and preferential tariffs, it does not list the bound tariff rates (but these will generally be the same as the NTR/MFN rate), any antidumping or countervailing duties, or tariffs applied under safeguards or retaliation.

The codes in the "Special" sub-column refer to the Generalized System of Preferences (A, A+, and A\*); regional preferences for the Caribbean Basin (E and R), sub-Saharan Africa (D), and the Andean countries (J); and free trade agreements with Australia (AU), Canada (CA), Chile (CL), Mexico (MX), Singapore (SG), etc.

If a country is otherwise eligible for some form of preferential treatment, but nothing is listed for that program or agreement in the "Special" sub-column, the rate listed in the "General" column is the one that applies.