

Subheadings of the Harmonized System Nomenclature

A Heading may further be sub-divided into two or more subheadings.

Subheadings provide more details on the articles in the Headings.

Some Headings are sub-divided into Subheadings

Headings not Subdivided >> Two zeroes are added after the four-digit codes.

Subheadings use a dash system to show sub-division

A one dash subheading is shown as five-digit numerical codes. One Dash Subheadings are generated by adding one digit to the heading Code.

The One Dash subheadings could be subdivided into 2 Dash Subheadings

The 2 Dash Subheading Codes are generated by adding one digit to the 1 Dash Subheading Code.

More digits are often used at national or regional level

The EAC has subdivided some of the 2 Dash Subheadings to 3 Dash Subheadings.

The EAC has subdivided some of 3 Dash Subheadings to 4 Dash.

The EAC has done that to Highlight some products

Identification of duty rates is done at the eight-digit code numbers in the case of the CET.

	Heading	Terms of Heading/Subheading
	02.02	Meat of Bovine Animals, Frozen
Division 1	0202.1	-Carcasses and Half Carcasses
Division 2	0202.2	-Other Cuts with Bone In
Division 3	0202.3	-Boneless

	Heading	Terms of Heading/Subheading
	02.03	Meat of Swine, Fresh, Chilled, Frozen
Division 1 of 02.03	0203.1	-Fresh or Chilled
Division 1 of 0203.1	0203.11	--Carcasses and half Carcasses
Division 2 of 0203.1	0203.12	--Hams, Shoulders, and.....
Division 9 of 0203.1	0203.19	--Other

	Heading	Terms of Heading/Subheading
	02.03	Meat of Swine, Fresh, Chilled, Frozen
Division 2 of 02.03	0203.2	-Frozen
Division 1 of 0203.2	0203.21	--Carcasses and half Carcasses
Division 2 of 0203.2	0203.22	--Hams, Shoulders, and.....
Division 9 of 0203.2	0203.29	--Other

How to read subheadings in the nomenclature

Scenario 1

Assume the Terms of Heading = Man u, Man City, Chelsea, A. Villa, Arsenal, Other PL Teams {Like Heading 02.02}

One dash headings scenario only

-Man u

-Man City

-Chelsea

-Other (**This Subheading will cover the Articles, A Villa, Arsenal, and Other PL Teams**)

Scenario 2: One Dash Subheading + Two Dash Subheadings

Assume the Terms of Headings = Man u, Man City, Chelsea, A. Villa, Arsenal, Other PL Teams {Like Heading 02.03}

- Man u:
- Rashford
- Mainoo
- Bruno
- Other (**Other Players of Man u**)

-Man City:

--De Bruyne

--Haaland

--Foden

--Other (**Other Man City Players**)

-Arsenal:

--Saka

--Jesus

--Havertz

--Other (**Other Arsenal Players**)

- Other: (**this subheading will cover articles Chelsea, A Villa, and Other the other PL Teams**)
 - Chelsea
 - Other (**this subheading will cover A Villa, and all other PL Teams**)

01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21.00	-- Pure-bred breeding animals	u	0%	
0101.29.00	-- Other	u	25%	
	- Asses:			
0101.30.10	--- Pure-bred breeding animals	u	0%	
0101.30.90	--- Other	u	25%	
	- Other:			
0101.90.10	--- Pure-bred breeding animals	u	0%	
0101.90.90	--- Other	u	25%	

HEADING /SUBHEADING	WHAT IS CLASSIFIED IN THE HEADING OR SUBHEADING
01.01	Live horses, asses, mules and hinnies
0101.2 - Horses:	One dash subheading covers horses only
0101.21.00 -- Pure-bred breeding animals	2 dash subheadings of 1 dash subheading 0101.2 It covers pure bred horses
0101.29.00 -- Other	2 dash subheadings of 1 dash subheading 0101.2 It covers non-pure-bred horses
0101.3- Asses:	One dash subheading covers asses only
0101.30.10 --- Pure-bred breeding animals	3 dash subheadings of 1 dash subheading 0101.3 It covers pure bred asses
0101.30.90 --- Other	3 dash subheadings of 1 dash subheading 0101.2 It covers non-pure-bred asses
0101.9- Other:	One dash subheading covers mules and hinnies
0101.90.10 --- Pure-bred breeding animals	3 dash subheadings of 1 dash subheading 0101.9 It covers pure bred mules and hinnies
0101.90.90 --- Other	3 dash subheadings of 1 dash subheading 0101.9 It covers any other type of mules and hinnies that are not pure bred

01.06	Other live animals.		
	- Mammals:		
0106.11.00	-- Primates	u	25%
0106.12.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	25%
0106.13.00	-- Camels and other camelids (<i>Camelidae</i>)	u	25%
0106.14.00	-- Rabbits and hares	u	25%
0106.19.00	-- Other	u	25%
0106.20.00	- Reptiles (including snakes and turtles)	u	25%
	- Birds:		
0106.31.00	-- Birds of prey	u	25%
0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	25%
0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	25%
0106.39.00	-- Other	u	25%
	- Insects:		
0106.41.00	-- Bees	u	25%
0106.49.00	-- Other	u	25%
0106.90.00	- Other	u	25%

HEADING /SUBHEADING	WHAT IS CLASSIFIED IN THE HEADING OR SUBHEADING
01.06 Other live animals.	Live animals that are not included in headings 01.01 to 01.05
0106.1- Mammals:	One dash subheading of heading 01.06 that covers all mammals that are not included in headings 01.01 to 01.05
0106.11.00 -- Primates	2 dash subheadings of 1 dash subheading 0106.1 It covers primates which are a subset of mammals
0106.12.00 -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	2 dash subheading of 1 dash subheading 0106.1 It covers whales, dolphins..... which are a subset of mammals
0106.13.00 -- Camels and other camelids (Camelidae)	2 dash subheading of 1 dash subheading 0106.1 It covers camels and camelids which are a subset of mammals
0106.14.00 -- Rabbits and hares	2 dash subheading of 1 dash subheading 0106.1 It covers rabbits and hares which are a subset of mammals
0106.19.00 -- Other	2 dash subheading of 1 dash subheading 0106.1

0106.20.00 - Reptiles (including snakes and turtles)	One dash subheading of heading 01.06, that covers all reptiles that are not included in headings 01.01 to 01.05
0106.3- Birds:	One dash subheading of heading 01.06, that covers all birds that are not included in headings 01.01 to 01.05
0106.31.00 -- Birds of prey	2 dash subheading of 1 dash subheading 0106.3 It covers birds of prey that are a subset of birds
0106.32.00 -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	2 dash subheading of 1 dash subheading 0106.3 It covers Psittaciformes..... that are a subset of birds
0106.33.00 -- Ostriches; emus (Dromaius novaehollandiae)	2 dash subheading of 1 dash subheading 0106.3 It covers Ostriches..... that are a subset of birds
0106.39.00 -- Other	2 dash subheading of 1 dash subheading 0106.3 It covers all other birds that have not been assigned a specific subheading

0106.4- Insects:	One dash subheading of heading 01.06, that covers all insects that are not included in headings 01.01 to 01.05
0106.41.00 -- Bees	2 dash subheading of 1 dash subheading 0106.4 It covers bees that are a subset of insects
0106.49.00 -- Other	2 dash subheading of 1 dash subheading 0106.4 It covers all other insects that have not been assigned specific 2 dash subheadings
0106.90.00 - Other	One dash subheading of heading 01.06, that covers all other classes of live animals that have not been assigned specific one dash subheadings