

HS Customs Tariff Classification and Restricted Goods Control

21 – 25 December 2026
Dubai

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Ref: 103600667_83545 **Date:** 21 – 25 December 2026 **Location:** Dubai **Fees:** 4500 Euro

Course Overview

Accurate goods classification is fundamental to effective customs compliance. The Harmonized System code assigned to a product directly affects applicable customs duties, rules of origin, regulatory approvals, clearance procedures, and whether the goods are freely importable, restricted, or prohibited. This course provides a structured and practical understanding of the Harmonized System, from its sections, chapters, headings, and subheadings to the accurate determination of HS Codes using the General Rules for the Interpretation of the Harmonized System and the relevant Section and Chapter Notes.

The course draws on the GCC Common Customs Law and its provisions governing customs tariff application, import and export controls, customs valuation, origin, declarations, inspection, clearance, violations, and appeals. It also examines the structure of common external tariffs, tariff bands, sensitive goods, and the wider impact of customs policies on trade and industry.

Participants will learn how to analyze the technical and commercial characteristics of goods, classify incomplete products, mixtures, composite goods, sets, and packaging, and calculate customs duties based on the correct classification and customs value. The course also addresses restricted and prohibited goods, import and export licensing, customs risk, declaration errors, and classification disputes. It therefore combines HS Code training, customs tariff interpretation, restricted goods classification, customs valuation, and compliance within one integrated corporate training programme.

Target Audience

- Customs officers and border-control personnel
- Customs classification and tariff specialists
- Customs brokers and clearance agents
- Import and export managers
- International trade professionals
- Supply chain and logistics professionals
- Procurement and international sourcing specialists
- Trade and customs compliance officers
- Shipping and transportation coordinators
- Warehouse and inventory professionals

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Targeted Organizational Departments

- Customs and Customs Clearance
- Import and Export
- Supply Chain and Logistics
- Procurement and Contracting
- International Trade
- Compliance and Regulatory Affairs
- Legal Affairs
- Risk Management and Internal Audit
- Shipping and Transportationl

Targeted Industries

- Government authorities and public-sector organizations
- Customs administrations and border authorities
- Import, export, and international trading companies
- Customs brokerage and freight-forwarding companies
- Ports, airports, and free zones
- Logistics and supply chain organizations
- Pharmaceutical and medical-device industries
- Food and agricultural industries
- Chemical and petrochemical industries
- Oil, gas, and energy

Course Objectives

By the end of this course, participants will be able to:

- Explain the structure and international purpose of the Harmonized System.
- Distinguish between Sections, Chapters, headings, subheadings, and national tariff lines.
- Analyze a product's technical and commercial characteristics before classification.
- Apply the General Rules for Interpretation in the correct legal sequence.
- Use Section and Chapter Notes to determine the appropriate HS Code.
- Classify simple, incomplete, composite, mixed, and packaged goods.
- Interpret customs tariff schedules and tariff bands.
- Distinguish between ad valorem, specific, and compound duties.
- Calculate customs duties using the applicable tariff and customs value.
- Apply the prescribed sequence of customs valuation methods.
- Explain the effect of rules and certificates of origin on customs treatment.

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Training Methodology

The course applies an interactive methodology that progressively develops participants' ability to make accurate, defensible customs classification decisions. The trainer begins by explaining the legal and technical principles in accessible language before using realistic product examples to demonstrate the transition from a commercial description to the appropriate customs heading and HS Code.

The General Rules for Interpretation are presented in their prescribed order, with particular attention to the legal authority of heading texts and Section and Chapter Notes. Participants examine cases involving incomplete or unassembled goods, mixtures, composite products, retail sets, containers, and multifunctional goods. Group discussions allow them to compare possible headings, evaluate competing interpretations, and justify the final classification.

Calculation examples demonstrate how HS classification interacts with customs value, applicable duty rates, and exemptions. Additional scenarios explore rules of origin, restricted goods, import and export licences, customs declarations, inspection findings, and clearance requirements.

Facilitated discussions are used to examine inaccurate declarations, discrepancies between submitted information and physical inspection, customs valuation disagreements, and classification disputes. Each day concludes with a focused review and feedback session to reinforce the decision-making process. On the final day, participants integrate classification, tariff, valuation, origin, licensing, and clearance considerations through comprehensive customs cases reflecting real organizational challenges.

Course Toolbox

The course does **not include** physical tools, software, or take-away templates. The following reference materials and practical examples will support the learning process during the sessions:

- Harmonized System structure and classification examples
- General Rules for Interpretation reference guide
- Product description and HS Code classification cases
- Customs valuation and duty-calculation examples
- Rules of origin and supporting-document scenarios
- Restricted and prohibited goods examples
- Import and export licensing scenarios
- Customs declaration and clearance examples
- Customs compliance and risk case studies

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Course Content

Day 1: Harmonized System Fundamentals and Classification Structure

- **Topic 1:** The Role of the Harmonized System in Customs and Trade
- **Topic 2:** Sections, Chapters, Headings, and Subheadings
- **Topic 3:** International HS Codes and National Tariff Extensions
- **Topic 4:** Classification, Tariffs, and Regulatory Controls
- **Topic 5:** Analyzing Commercial and Technical Product Descriptions
- **Topic 6:** Classification Errors and Their Customs Consequences
- **Reflection & Review:** Reviewing the HS Structure and Classification Process

Day 2: General Rules for Interpretation and HS Code Determination

- **Topic 1:** Heading Texts and Legal Notes
- **Topic 2:** Incomplete, Unfinished, and Unassembled Goods
- **Topic 3:** Mixtures, Materials, and Composite Products
- **Topic 4:** Goods Put Up in Sets for Retail Sale
- **Topic 5:** Containers, Cases, and Packing Materials
- **Topic 6:** Selecting Between Headings and Subheadings
- **Reflection & Review:** Applying the Interpretation Rules to Product Cases

Day 3: Customs Tariffs, Valuation, and Duty Calculation

- **Topic 1:** Customs Tariff Schedules and Tariff Bands
- **Topic 2:** Common Tariffs, Sensitive Goods, and Exceptions
- **Topic 3:** Ad Valorem, Specific, and Compound Duties
- **Topic 4:** Transaction Value, Additions, and Exclusions
- **Topic 5:** Alternative Customs Valuation Methods
- **Topic 6:** Customs Value, Duties, and Exemptions
- **Reflection & Review:** Integrating HS Codes, Customs Value, and Duty Rates

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Day 4: Rules of Origin and Restricted Goods Classification

- **Topic 1:** Preferential and Non-Preferential Origin
- **Topic 2:** Proof of Origin and Document Verification
- **Topic 3:** Prohibited, Restricted, and Controlled Goods
- **Topic 4:** Linking Restricted Goods to Tariff Codes
- **Topic 5:** Import and Export Licences and Approvals
- **Topic 6:** Sensitive and Dual-Use Goods
- **Reflection & Review:** Determining Origin and Licensing Requirements

Day 5: Customs Clearance, Compliance, and Classification Disputes

- **Topic 1:** Customs Declarations and Supporting Documents
- **Topic 2:** Inspection, Testing, and Goods Verification
- **Topic 3:** Duty Payment, Customs Release, and Clearance
- **Topic 4:** Declaration Corrections and Inspection Discrepancies
- **Topic 5:** Customs Risks, Violations, and Penalties
- **Topic 6:** Classification Documentation, Objections, and Disputes
- **Reflection & Review:** Integrated Case from Product Description to Customs Release

FAQ:

What qualifications or prerequisites are required before enrolling?

No specialist customs qualification is required. However, basic familiarity with importing, exporting, shipping, procurement, or supply chain activities would be beneficial. The course begins with essential concepts before progressing to classification, valuation, origin, restricted goods, and compliance. It is suitable for both professionals new to customs classification and experienced practitioners seeking to strengthen and structure their knowledge.

How long is each daily session, and what is the total course duration?

Each daily session lasts approximately four to five hours, including breaks and interactive activities. The course is delivered over one week, with a total duration of approximately 20 to 25 training hours.

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Is a product's commercial name sufficient to determine its HS Code?

No. A commercial or marketing name may not accurately describe the product's material, composition, function, degree of manufacture, or method of presentation. Classification must first consider the wording of the headings and the relevant Section and Chapter Notes, followed by the General Rules for Interpretation in their prescribed sequence. A sufficiently detailed technical description is therefore required, particularly for composite goods, mixtures, sets, multifunctional products, and goods subject to regulatory restrictions.

How This Course Differs from Other Courses

This course does not present the Harmonized System as a list of codes to be memorized. Instead, it develops a structured method for reaching accurate and defensible customs decisions. It connects HS Code determination with five interdependent considerations: legal classification, customs tariff, valuation, origin, and import or export restrictions. This integrated approach enables participants to understand the legal, financial, regulatory, and operational consequences of an incorrect tariff classification.

Unlike general customs clearance courses, the programme provides focused coverage of the General Rules for Interpretation and the classification of incomplete goods, mixtures, composite products, retail sets, and packaging. It also explains how classification affects customs duties, proof of origin, regulatory approvals, restricted-goods controls, and customs clearance.

The content reflects practical provisions of the GCC Common Customs Law concerning tariff application, prohibition and restriction, product characteristics, declarations, inspection, customs valuation, clearance, violations, and appeals. It also introduces the role of tariff bands, sensitive goods, and common external tariffs in wider customs policy.

The course is not dependent on a particular customs platform or software system. Its emphasis is on analytical judgement, accurate product descriptions, documented classification reasoning, early risk detection, and effective review before submitting a customs declaration. These capabilities can be applied across different jurisdictions, industries, and organizational environments.