TARIFF CODES / HS CODES/ COMMODITY CODES

Commodity codes classify goods for import and export so you can:
- fill in declarations and other paperwork
- check if there's duty or VAT to pay
- find out about duty reliefs

To find the correct commodity code for your goods you'll need to define them accurately. Many manufactured items are made up of several parts; for example, if you're trading in foodstuffs or domestic products you need to know what they contain before you can start classifying them.
Once satisfied with the goods description and content, Use the online Trade Tariff tool to find commodity codes.

The page for each code details:
- the Duty and VAT rates, tabs for import and export measures and restrictions, containing footnotes with further information that may be applicable to your chosen code such as: measures, EU regulations, conditions
- Commodity footnotes on the bottom of each overall section page to help you classify your goods

The number of digits of the commodity code you should use depends on what level you need:

Level	Number of digits to use
Harmonised system	6
Combined nomenclature	8
EU TARIC	10

GENERAL RULES FOR CLASSIFICATION USING THE UK TRADE TARIFF
To find the correct commodity code for your goods use the 6 general rules for the interpretation of the combined nomenclature. They should be followed in order, and cover:
1. The main headings which goods are classed under.
2. Incomplete or unfinished articles and articles of mixed materials or substances.
3. Goods which can be classified under more than one description, composite goods of different materials and sets for retail.
4. Goods which can't be classified using the first 3 rules.
5. Packaging items that come with the goods.
6. Subheadings which goods are classed under.

CLASSIFICATION CODES ISSUED BY OTHER COUNTRIES
Although many countries use the same classification system their classifications are specific to their own country. If you rely on the classification code from an overseas supplier, you'll need to check it also applies to the UK. If you're trading with a country outside the EU you can access their Tariffs using the European Commission Market Access Database. You can search for a product code based on your product description. The database also gives important tariff information and how it's applied in other countries.

TIPS TO HELP YOU CLASSIFY YOUR GOODS
1. If you have items packaged in a set that can be used separately classify each item individually. If they can't be used separately classify the set under the most significant item in the set.
2. As a general rule, if you have an item made of 2 substances (for example, clothing that is 60% cotton and 40% polyester) you would classify the item as being made from the higher percentage content. (there are exceptions, so check the appropriate section and chapter notes for your goods).
3. If an item is not listed by name, it may be shown under what it's used for or made from. The headings in each chapter describe a particular product, only select a sub-heading if your item is accurately described. If it isn't check further down the list for your item. If none of the sub-headings match your item use the "other" heading.
4. You can use the 'Search' facility in the Trade Tariff tool to help find the right sections and chapters for your goods
5. If you still can't classify your products you can get a non-legally binding classification advice from the Tariff Classification Service or request a legally binding classification in a Binding Tariff Information (BTI) decision.

Example: classifying a pair of trousers using the online Trade Tariff tool
To do this, you would need to know:
- what they are made of (for example, 70% cotton and 30% polyester)
- how they are constructed (for example, a knitted or crocheted material)
- if they're for a man or a woman

For a pair of trousers made for a man, from a knitted material, of 70% cotton and 30% polyester the classification can be found by selecting:
1. Section 11 chapters 50 to 63: 'Textiles and Textile articles'.
2. Chapter 61: 'Articles of apparel and clothing accessories, knitted or crocheted'.
3. Sub-section 03: Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
4. Sub-section: Trousers, bib and brace overalls, breeches and shorts.
5. Sub-section: 'Of cotton' (the item is classified to cotton as this is the main material).

The export commodity code is 61 03 4200 and the import commodity code is 61 03 420000. Once finished classifying your goods the page will list information specific to the commodity code.