

TSS User Guides

How to identify your commodity codes

Published: May 2025



HM Revenue
& Customs



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If there are any words or acronyms in this document that are unfamiliar, you can visit the [Jargon Buster](#) or use the search tool on the [Northern Ireland Customs & Trade Academy \(NICTA\) website](#) to find a definition.¹

Throughout this document there will be words highlighted in a **bold, blue colour**. This indicates a Trader Support Service (TSS) Portal field name that will support you in completing the actions required.

1 Introduction

Under the Windsor Framework, if you are moving goods from Great Britain (GB) or Rest of the World (Excluding the European Union (EU)) to Northern Ireland (NI), you need to inform customs authorities about the type of goods you are moving (for example, standard or controlled goods). For this purpose, parties involved in the movement of goods use an international convention (commodity or tariff codes) that helps to classify the goods using a set of numbers. In this way, all parties in the chain understand they are referring to the same type of goods.

The intention of this guide is to help explain the principles needed to classify goods.

2 What is a commodity code?

Commodity Codes are reference numbers that assign a classification to goods according to their nature, use and unique characteristics. Depending upon the details of the movement, the number will comprise of 6, 8 or 10 digits. The more digits, the more detailed the classification.

Commodity codes help customs authorities in the UK and worldwide to:

- Identify what sort of goods are being moved between customs territories and potential trade or financial measures associated to them
- Detect the movement of controlled goods (for example, arms, alcoholic beverages, plants or medicines under license)

Using commodity codes traders, freight forwarders and customs agents can:

- Fill in commercial paperwork or customs declarations
- Check if there's duty or import VAT to pay
- Identify if there are any trade agreements, restrictions or other measures that are associated with the goods

¹ Terms used in this guide refer to the terminology used on the TSS Portal. These may not match the most recent terms used on GOV.UK, in HMRC's Customs Declaration Service or the [Northern Ireland Online Tariff](#) on GOV.UK.



Commodity codes are also known as:

- HS (Harmonised System) codes
- Tariff codes

3 How to classify your goods

The **Harmonised System (HS)** nomenclature structure classifies commodities into 6-digit codes and forms the uniform rules of classification. It is overseen by the **World Customs Organization (WCO)**, which is the intergovernmental organisation overseeing rules and security in international trade.

Using the WCO's internationally agreed **Harmonised System (HS)**, you can ensure the correct commodity code is used to classify the goods. Under the system, goods are identified following this structure:

- **Sections (21)** Each 'Section' covering a particular type, class or range of goods. Each 'Section' comprises:
 - Chapters (2-digits)
 - Headings (4-digits)
 - Subheadings (6-digits)
 - Tariff line (8 up to 10-digits)

Additional digits are also used to apply further measures in relation to specific products and circumstances, for example, products subject to a temporary duty suspension or preferential arrangement will have additional information in a code up to 10 digits long.

If no further measures apply, the 9th and 10th digits will be '00'.

Sometimes an additional 4-digit code (referred to as the TARIC code) is also required for products subject to excise or anti-dumping duties, when these goods are imported to the EU.

Based on the nature of the goods, and the elements that integrate them, you need to identify first the macro characteristics (sections and chapters) and keep classifying under specific/unique characteristics (heading and subheadings).

Example to classify a full fat natural yogurt:

A Roman numeral '**Section**' which is the broadest category (for example, I for animal products).



Section	Section title	Chapters
I	Live animals; animal products	1 to 5
II	Vegetable products	6 to 14
III	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15

A **2-digit** 'chapter', which is the second broadest category (for example, 04 for dairy products)

Section I - Live animals; animal products

Section I contains **5** chapters. Choose the chapter that best matches your goods.

- 01 [Live animals](#)
- 02 [Meat and edible meat offal](#)
- 03 [Fish and crustaceans, molluscs and other aquatic invertebrates](#)
- 04** [Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included](#)
- 05 [Products of animal origin, not elsewhere specified or included](#)

The '**chapter**' is then sub-divided by adding more digits. The higher the number of digits, the more detailed the classification of the goods. For example:

4-digit code or '**heading**' 0403 is a group of products derived from milk, involving fermentation or acidification (for example, yogurt, buttermilk, curdled milk/cream, kephir).

- 04 01 [Milk and cream, not concentrated nor containing added sugar or other sweetening matter](#)
- 04 02 [Milk and cream, concentrated or containing added sugar or other sweetening matter](#)
- 04 03** [Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa](#)
- 04 04 [Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included](#)

At the **6-digit** level, 0403 20 is the '**sub-heading**' for yoghurt.

Description	Third country duty	Supplementary unit	Commodity code
▼ Yogurt			0403 20

At the **8-digit** level, 0403 2039 '**tariff line**' could be non-flavoured, nor containing added fruit, nuts, cocoa, chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares and of a fat content exceeding 6% by weight.



Description	Third country duty	Supplementary unit	Commodity code
▼ Yogurt			0403 20
- ▼ Not flavoured nor containing added fruit, nuts, cocoa, chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares			
- - ► Not containing added sugar or other sweetening matter, of a fat content, by weight			
- - ▼ Other, of a fat content, by weight			
- - - Not exceeding 3%	0.17 EUR / kg/lactic matter + 21.10 EUR / 100 kg		0403 2031 00
- - - Exceeding 3% but not exceeding 6%	0.20 EUR / kg/lactic matter + 21.10 EUR / 100 kg		0403 2033 00
- - - Exceeding 6%	0.54 EUR / kg/lactic matter + 21.10 EUR / 100 kg		0403 2039 00

Note: The codes are standard up to 6 digits, the most detailed level that can be compared internationally. Beyond that, countries are free to use their own definitions, according to their individual requirements. You will need a 10-digit code for imports, and an 8-digit code for exports (for which the final 2 digits are not required).

4 The General Interpretative Rules (GIRs)

As part of the Harmonised System, trading parties need to follow the General Interpretative Rules (GIRs), which is a set of conditions applied to decide the commodity code that best describes the nature and characteristics of the goods. The following is a summary of them:

- **GIR 1:** This is the principal rule of the Harmonised System. It requires that goods be classified according to their main section or chapter heading, where no further definition is required. The classification is based on the wording of the headings
- **GIR 2:** Covers articles that are incomplete or unfinished, which have the essential character of the complete or finished article. This rule also covers materials and substances
- **GIR 3:** Covers goods that may be covered by two or more headings, or which are in the form of composite goods or sets put up for retail sale
- **GIR 4:** Rarely used, this rule covers goods where it is not possible to classify by applying any of the above GIRs. The goods will need to be classified bearing in mind their most specific name or essential character or last numerical order
- **GIR 5:** Covers goods in the form of containers designed to hold specific items, for example, camera cases, packing materials and packing containers
- **GIR 6:** For legal purposes, classification is determined by the terms of the subheadings (6-digit level, or more) and any related subheading Notes. The last 4 digits are identified once the first 4 digits are assigned

Further detail on the GIRs can be found at the General rules for the interpretation of the Harmonised system on [WCO](https://www.wco.org/).

5 Where can I classify my goods?

In the UK, there are two online platforms that help to identify the classification of goods, and the trade and financial measures associated with them. Depending on the goods' journey, you need to refer to one of them:

- Goods moving to/from **England, Scotland and Wales** need to use the [UK Integrated Online Tariff](#).
- Goods moving to/from **NI** need to use the [Northern Ireland Online Tariff](#).

Both platforms follow the Harmonised System (HS) principle explained in the [How to classify your goods](#) section on this guide. Clicking the **Browse** tab will direct you to the page where you can start assessing the 'Sections' against the broader characteristics of your goods.

UK Integrated Online Tariff

Search **Browse** A-Z Tools News Help

Northern Ireland Online Tariff

Search **Browse** A-Z Tools News Help

Browse the tariff

The goods classification contains 21 sections, listed below. Choose the section that best matches your goods to see the HS chapters that are contained in the section.

Section	Section title	Chapters
I	Live animals; animal products	1 to 5
II	Vegetable products	6 to 14
III	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15

Alternatively, you can use the [UK Integrated Online Tariff](#) / [Northern Ireland Online Tariff](#) to search for goods by **name, use or material**

Search for a commodity

Commodity codes are internationally recognised reference numbers. A commodity code describes a specific product when importing or exporting goods. You will use this code on any customs declarations.

▶ [Tips on searching for products](#)

Search the **UK Integrated Online Tariff**

Enter the name of the goods or commodity code ←

Search for a commodity

Commodity codes are internationally recognised reference numbers. A commodity code describes a specific product when importing or exporting goods. You will use this code on any customs declarations.

▶ [Tips on searching for products](#)

Search the **Northern Ireland Online Tariff**

Enter the name of the goods or commodity code ←

You can also use the A-Z index to find sections or chapters for common goods where you can also identify the commodity code.



A-Z of Classified Goods			
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z			
A			
A3 paper	Heading	4802	
A4 paper	Heading	4802	
Aaa batteries	Heading	8506	
Aa batteries	Heading	8506	
Abaca manilla hemp	Heading	5305	

Note: The screenshots used in this guide are for illustrative purposes only. They may not match the most recent version of the [Northern Ireland Online Tariff](#) on GOV.UK. You must check current duties and measures applicable to your goods movements.

5.1 Additional support to classify your goods

Some goods are harder to classify than others due to the complexity of their nature and final use.

- If you are having difficulty in finding the appropriate tariff code for your goods, a series of Classification Guides have been published covering '**hard to classify**' goods which may help. You can find these on the [Finding commodity codes for imports into or exports out of the UK](#) on GOV.UK
- If you have tried to find the appropriate tariff code for your goods but have not been successful, you may wish to contact HMRC's [Tariff Classification Service](#) by email for advice

5.2 Applying for a Binding Tariff Information (BTI) ruling

A Binding Tariff Information (BTI) decision is used by companies to obtain legal certainty on the tariff classification of their goods.

If you require a legally binding ruling, for goods you are importing to or exporting from NI, you can [Apply for a Binding Tariff Information decision](#) on GOV.UK.

The BTI will have legal force with EU Customs authorities, giving you certainty of treatment when moving your goods. BTIs are legally valid for three years unless your products or relevant rules change in that time.



6 Saving commodity codes references and data associated with them

When you have identified the required commodity codes and associated data, it is possible to save them on a template. By doing this, there won't be a need to classify them again or retype all the necessary information when informing HMRC about the movement of goods that are covered under these classifications.

Depending on the goods' journey, you can:

- Create a **TSS template** for movements not associated with movements where the simplified processes for Internal Market Movements (SPIMM) are not applicable (non-internal market movements) or required (NI to GB)

Further details can be found in the [Entry Summary Declaration: Step-by-step guide](#) (ENS Templates section) on NICTA.

or

- Create/update a template in the Trader Goods Profile (TGP) if you are moving goods under the simplified processes.

Further details can be found in the [Trader Goods Profile \(TGP\) guide](#) on NICTA.

7 I need to know more

Additional guidance to support you with the identification of commodity codes can be found at:

- [What are commodity codes?](#)
- [Using Harmonised System \(HS\) or commodity codes](#)
- [Nomenclature and Classification of Goods – Overview \(WCO\)](#)
- [Finding commodity codes for imports into or exports out of the UK](#)
- [Import guidance: Classifying your goods](#)
- [General Rules for the interpretation of the Harmonised System](#)
- [Check what you'll need to get a legally binding decision on a commodity code](#)
- [Tariffs on goods movements into NI](#)
- [How to use the TSS Portal](#)

You can also consult the [TSS Contact Centre](#) for support on 0800 060 8888.



8 Changes to guidance and policy

Last updated May 2025.

May 2025: Disclaimer added to the 'Where can I classify my goods' section for continuous improvement