

# TSS User Guides

## How to identify your commodity codes

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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.<sup>1</sup>

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

This guide will explain the principles around the classification of goods, where you can find a commodity code and what the General Interpretive Rules (GIR) are. This guide will not tell you what commodity code to use on a customs declaration or Internal Market Movement Information (IMMI) but will give you the tools to help you classify your goods.

Under the Windsor Framework, if you are moving goods from Great Britain (GB) or Rest of the World excluding the European Union (RoW excluding the 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.

## 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. They are also known as HS (Harmonised System) codes or Tariff codes.

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 licence)

When 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

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<sup>1</sup> 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.



- Identify if there are any trade agreements, restrictions or other measures that are associated with the goods

### 3 How to classify your goods

The **Harmonized 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.

**Note:** Commodity codes are standard up to 6 digits, and the most detailed level that can be compared internationally. Beyond that, countries are free to use their own definitions, according to their individual requirements.

Using the WCO's internationally agreed **Harmonized 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:** There are 21 sections that cover a particular type, class or range of goods

Each section comprises:

- Chapters (2 digits)
- Headings (4 digits)
- Subheadings (6 digits)
- Tariff line (8 or 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 first identify the macro characteristics (sections and chapters) and keep classifying under specific/unique characteristics (heading and subheadings).

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.

#### Example classification of full fat natural yogurt



- A **Roman numeral** section, which is the broadest category (for example, I for animal products)

Section	Section title	Chapters
I	<a href="#">Live animals; animal products</a>	1 to 5
II	<a href="#">Vegetable products</a>	6 to 14
III	<a href="#">Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</a>	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 <b>5</b> chapters. Choose the chapter that best matches your goods.	
01	<a href="#">Live animals</a>
02	<a href="#">Meat and edible meat offal</a>
03	<a href="#">Fish and crustaceans, molluscs and other aquatic invertebrates</a>
04	<a href="#">Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</a>
05	<a href="#">Products of animal origin, not elsewhere specified or included</a>

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	<a href="#">Milk and cream, not concentrated nor containing added sugar or other sweetening matter</a>
04	02	<a href="#">Milk and cream, concentrated or containing added sugar or other sweetening matter</a>
04	03	<a href="#">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</a>
04	04	<a href="#">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</a>

- 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 / <u>kg/lactic matter</u> + 21.10 EUR / <u>100 kg</u>		0403 2031 00
– – – Exceeding 3% but not exceeding 6%	0.20 EUR / <u>kg/lactic matter</u> + 21.10 EUR / <u>100 kg</u>		0403 2033 00
– – – Exceeding 6%	0.54 EUR / <u>kg/lactic matter</u> + 21.10 EUR / <u>100 kg</u>		0403 2039 00

**Note:** The length of the commodity code will vary according to the type of movement.

- For exports, an 8-digit commodity code is required
- For imports to NI, the length of the commodity code will be dependent on how the information about the goods are submitted, which means that:
  - where the Internal Market Movement Information (IMMI) is being submitted (for UK Internal Market Scheme (UKIMS) authorised traders only from GB-NI), a minimum of 6 or 8 digits is required depending on the category of the goods; see [Check the category of your goods](#) on GOV.UK for more information.
  - where a full customs declaration is being submitted, a 10-digit commodity code is required

An Entry Summary Declaration, although not a customs declaration, is mandatory for movements to NI and requires a 6-digit commodity code.





## 4 The General Interpretative Rules (GIRs)

As part of the Harmonized 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 GIRs:

- **GIR 1:** This is the principal rule of the Harmonized 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:** This 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:** This covers goods that may be covered by two or more headings, or that are in the form of composite goods or sets put up for retail sale.
- **GIR 4:** This rule is rarely used, and 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:** This 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 in the [General rules for the interpretation of the Harmonized System](#) on the WCO website.

## 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 Harmonized System (HS) principle explained in the [How to classify your goods](#) section of 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	<a href="#">Live animals; animal products</a>	1 to 5
II	<a href="#">Vegetable products</a>	6 to 14
III	<a href="#">Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</a>	15


Alternatively, you can use the [UK Integrated Online Tariff](#) or [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.

### UK Integrated Online Tariff

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

### Northern Ireland Online Tariff

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

## 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

Section title	Heading	Commodity code
<a href="#">A3 paper</a>	Heading	4802
<a href="#">A4 paper</a>	Heading	4802
<a href="#">Aaa batteries</a>	Heading	8506
<a href="#">Aa batteries</a>	Heading	8506
<a href="#">Abaca manilla hemp</a>	Heading	5305





## 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, there is a series of classification guides, covering ‘**hard to classify**’ goods, on the [Finding commodity codes for imports into or exports out of the UK](#) page 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 email HMRC’s [Tariff Classification Service](#) 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 as 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 use on an Entry Summary Declaration as part of the [TSS Simplified Procedure](#)

Further details can be found in the **ENS Templates** section of the [ENS Step-by-Step guide: Standard Process and Consignment First Process](#) on NICTA.

or

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

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



## 7 I need to know more

There are additional guides available on [NICTA](#) to support you with trade into and out of NI:

- [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 Harmonized System](#)
- [Check what you'll need to get a legally binding decision on a commodity code](#)
- [Tariffs on goods movements to Northern Ireland \(NI\)](#)
- [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 July 2025.

<b>July 2025:</b>	Note for commodity code lengths inserted
<b>May 2025:</b>	Disclaimer added to the 'Where can I classify my goods' section for continuous improvement