

How to Find the HS Code for Your Product

SourcingFrom

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How the Harmonized System is built, how to classify a product yourself under the six interpretation rules, and when a binding ruling is worth the wait. It shows why an Indian supplier's code is only a hint, what a wrong code costs, and how one cotton T-shirt carries a different national code in the UK, US, Australia and New Zealand.

The Short Version

- The first six digits are shared worldwide, but the duty rate sits on your own country's national line.
- Rule 1 matters most: the legal text is the heading wording plus the section and chapter notes, not the titles.
- A mixed-fibre textile is classified as the fibre that predominates by weight, so a 60/40 poly-cotton tee is not cotton.
- In the US a cotton tee pays 16.5% and a man-made-fibre tee 32%, a 15.5-point gap.
- HS 2028 takes effect on 1 January 2028, so every code on file needs a second look then.

In November 2025 a small US distributor who buys from Europe and India posted a short, annoyed note on a business forum. Their goods came in by express courier, the courier did the customs entry, and "we've caught a number of incorrectly assessed tariffs that are starting to add up" ([r/smallbusiness, 2025](#)). Nobody had lied to them. Somebody had simply picked a code, and the code decided the duty.



This guide is about taking that decision back. We'll show how the Harmonized System is built, how to classify a product yourself, when a binding ruling is worth the wait, and why one T-shirt from India carries a different code in every country it lands in. One caveat up front - we can teach you the method and show you the traps, but the final word on your goods belongs to your own customs service, and on a hard product a ruling beats any guide, this one included.

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Written by SourcingFrom*

1. How the HS Is Built

The Harmonized System is kept by the World Customs Organization. More than 200 countries and economies use it for their tariffs, and over 98% of

world merchandise trade is classified in it ([WCO](#)). It is one tree, and the first six digits are the same in every member country.

The tree runs from broad to narrow – 21 sections (Section XI is textiles), then 97 chapters, which are the first two digits (61 is knitted apparel), then four-digit headings (61.09 is "T-shirts, singlets and other vests, knitted or crocheted"), then six-digit subheadings (6109.10 is "of cotton"). Everything after the sixth digit belongs to the country you're importing into ([WCO HS 2022](#)).

The system is revised every five or six years, and the next edition, HS 2028, enters into force on 1 January 2028 ([WCO HS 2028](#)). Codes move between editions. That's why a code that was right on a 2021 spreadsheet can be wrong today, and why the spreadsheet is the first thing we'd distrust.

2. The Rate Lives in the National Digits

Here's the part most first-time importers miss. The duty rate doesn't sit on the six-digit subheading everyone shares. It sits on the national line underneath it, and every country builds that line differently.

The US uses an eight-digit rate line plus two statistical digits. The UK uses a ten-digit commodity code. The EU uses an eight-digit Combined Nomenclature code with its TARIC measures layered on top ([TAXUD](#)). Australia has an eight-digit tariff item and a two-digit statistical code, New Zealand an eight-digit item and a three-character statistical key. India, on your supplier's side, uses an eight-digit ITC(HS) code for its export and import policy ([DGFT](#)).

So six digits travel and the rest doesn't. Your import code has to come from your own country's tariff, read line by line, and never from somebody else's paperwork.

3. The Six Classification Rules in Plain Words

Classification runs on the General Rules for the Interpretation of the HS, the GIRs. They're short, legal and applied in order ([WCO GIR text](#)). You don't need to memorise them, but you do need to know what each one is for.

Rule 1 is the one that matters most. Section and chapter titles are signposts only. The legal text is the heading wording plus the section and chapter notes, and most mistakes happen because someone read the title and skipped the notes. Chapter 61's Note 5 says heading 61.09 "does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment" ([WCO Chapter 61](#)). A tee with a ribbed hem isn't a T-shirt for customs, however it's sold.

Rule 2 covers unfinished and mixed goods. An unassembled article with the "essential character" of the finished one is classified as finished, so a flat-pack table is a table. A heading that names a material also covers mixtures of it, and those mixtures go on to Rule 3.

Rule 3 settles ties between two headings that both fit. The most specific description wins. If that doesn't settle it, sets and composite goods go by whatever gives them their essential character. If it's still tied, the heading that comes last in numerical order wins.

Rules 4, 5 and 6 are the tidy-up. Rule 4 is for goods nothing fits, which is rare. Rule 5 sends a fitted case (a camera case, say) and normal packing along with the goods. Rule 6 applies the same logic again one level down, comparing only subheadings at the same level.

For textiles, one note does more work than all six rules together. A mixed-fibre product is classified as if it were wholly the fibre that predominates by weight (Section XI, Note 2 and Subheading Note 2, [WCO](#)). A 60% polyester, 40% cotton tee is not "of cotton", whatever the swing tag says. Garments are also gendered by how they close – left over right is men's, right over left

is women's, and anything that can't be told apart goes to women's (Chapter 61, Note 9).

4. How We Classify Anything

This is the order we work in, and it holds for a spice or a steel bracket as well as a shirt.

1. **Write a customs description, not a marketing one.** "Luxe everyday tee" tells customs nothing. "Men's T-shirt, knitted, 100% cotton, 180 gsm, crew neck, hemmed bottom" tells it almost everything, because it names the material and its share by weight, how the thing is made, what it does and how it's put up for sale.
2. **Find the candidate chapters from the titles**, and read the section and chapter notes for every one of them, because the exclusions live there.
3. **Pick the heading under Rule 1**, and only reach for Rules 2 and 3 if the text alone doesn't settle it.
4. **Go down to six digits under Rule 6.**
5. **Open your destination's own tariff** and read every split on the way down to the national line.
6. **Search the published rulings** (section 5) for goods like yours. If a ruling on near-identical goods lands on a different code, find out why before you ship.
7. **Write your reasoning down** and keep it with the product file. If customs asks in three years, "the courier picked it" is not an answer anyone accepts.

Steps 6 and 7 separate a careful importer from a lucky one.

Sets, parts, kits and anything electrical are where this gets hard. That's where a ruling earns its keep.

5. Explanatory Notes and Binding Rulings

The WCO's Explanatory Notes are the official interpretation of the HS. They run to five volumes and are sold by subscription ([WCO](#)). National notes sit under them, and they help, but they don't bind. The EU says plainly that its explanatory notes to the CN "are not legally binding" ([TAXUD](#)).

A binding ruling is different. It's customs' own decision on your goods, and every destination we cover offers one. In the US it's a CBP ruling letter, requested for future imports and binding until modified or revoked, for goods identical to the ones described ([19 CFR 177.1 and 177.9](#)). Past rulings are searchable in CBP's [CROSS database](#), which is the best free classification teacher we know. In the UK it's an Advance Tariff Ruling, which you must get before the goods clear because decisions "cannot be made retrospectively", and HMRC replies in 30 to 120 days ([GOV.UK](#)). Northern Ireland and EU imports need an EU Binding Tariff Information decision instead.

The EU's BTI is generally valid for three years, binds throughout the EU wherever it was issued, and every decision is public in the EBTI database ([TAXUD](#), [EBTI](#)). Australia's tariff advice system is "for importers seeking an advance ruling on the classification of specific goods before importation" ([ABF](#)). New Zealand Customs gives rulings on classification, origin, valuation and concessions, again before you import ([NZ Customs](#)).

Our rule of thumb - get a ruling when the product will repeat, when two candidate headings carry different rates, or when a trade-agreement rule turns on the code. A one-off sample doesn't need one.

6. Why Your Supplier's Indian Code May Not Be Yours

An Indian exporter declares an eight-digit ITC(HS) code on its shipping bill. That code drives the Indian side of the deal - export policy, restrictions and

the exporter's own paperwork (DGFT). It was never written for your border, and nobody at your border will accept "the supplier's invoice said so".

Only the first six digits are shared, so India's last two mean nothing in Sydney or Newark. Your country also splits on facts India doesn't record. The US splits cotton tees by colour and gender, New Zealand by chest size, the UK by T-shirt versus singlet, and the Indian code can't tell your broker any of that. And sometimes the code is just wrong. Blends are the usual culprit, because a poly-cotton shirt described as cotton on an invoice is common, and Rule 3 plus the textile note will move it.

None of this makes the supplier careless. The exporter answers to Indian customs for its code, and you answer to yours. So use the supplier's code as a hint for the first six digits, classify from the product, and then tell the supplier your code, because it also appears on origin paperwork and a mismatch there invites questions. Our certificate of origin guide covers that paper.

7. What a Wrong Code Costs

The first cost is the rate. On the US tariff, cotton T-shirts (6109.10.00) pay 16.5% and T-shirts of man-made fibres (6109.90.10) pay 32% (USITC). A 60/40 polyester-cotton tee entered as cotton underpays by 15.5 points on every shirt, before any additional duty. That's not a rounding error on a container.

The second is the penalty. In the US a negligent misclassification can draw a civil penalty up to the lesser of the goods' domestic value or two times the duty lost (19 U.S.C. 1592), with larger caps for gross negligence and fraud, and a reduced penalty if you disclose first. Other destinations have their own regimes, and none of them accepts "the courier chose it".

The third cost is the one that hides. The US now adds duty by line – Section 301 on most Indian goods, with exemptions set line by line, and Section 232 on steel and other metal content ([India to the US](#)). US buyers of Indian "wooden" goods have been surprised by duty tied to the steel in them (US sellers on a craft forum, [January 2026](#)). An export adviser also noticed Indian exporters giving US buyers "tariff discounts" on lines that were still exempt, because nobody checked the code first ([LinkedIn, July 2026](#)). Check the code before you ask for a discount, or before you give one away.

Overpaying is a cost too, and it's the one nobody ever flags. Origin rules in trade agreements are written as code changes (see [rules of origin](#)), so a wrong code can also mean the wrong origin test and a lost 0%.

Ready to act

Need hands-on help?

A broker who classifies your whole range once, writes the reasoning down and applies for rulings where they pay is execution, not knowledge. SourcingSync can set that up with your supplier's specs.

[Talk to SourcingSync](#) ↗

8. One T-Shirt, Five Tariffs

Let's follow one men's cotton T-shirt from a Tiruppur maker to five borders, all read on 25 September 2026. It shows better than any rule why the spec sheet matters more than the invoice.

In the UK it sits at heading 6109, then "Of cotton", then T-shirts at **6109100010**, with singlets and vests on the line beside it. The duty for goods without a preference is 12%, and the UK-India agreement gives 0% with proof of origin ([UK tariff, 6109100010](#)). In the US the rate line is 6109.10.00 at 16.5%, and then the statistical suffix turns on facts the UK never asks about.

A men's all-white, short-sleeve, hemmed tee with no pocket is .0004, a men's coloured one is .0012, and a women's T-shirt is .0040 ([USITC](#)).

Australia uses 6109.10.00 at a 5% general rate, with statistical code 05 for men's or boys' T-shirts and 06 for women's or girls' ([ABF Chapter 61](#)), and 0% for Indian goods with an ECTA certificate ([DFAT FTA Portal](#)). New Zealand doesn't care about gender at all. It splits by size - 6109.10.02 (key 00L) for T-shirts up to 81 cm chest and 6109.10.12 (key 00F) for other sizes, both 10% under the normal tariff ([NZ Working Tariff, Section XI](#)). A kids' range and an adult range ship on two lines. The supplier's own paperwork shows an eight-digit Indian code starting 6109 10, and its last two digits tell your broker nothing.



Destination	National line for a men's cotton T-shirt	Splits on	Normal rate
UK	6109100010	T-shirt versus singlet	12%, 0% under UK-India with proof
US	6109.10.00 plus statistical suffix	Colour and gender	16.5%
Australia	6109.10.00, statistical code 05	Gender	5%, 0% with an ECTA certificate
New Zealand	6109.10.02 or 6109.10.12	Chest size	10%

Now change one fact. Make it a 60/40 polyester-cotton tee and it moves to 6109.90 everywhere. In the US that's 6109.90.10 at 32%. In the UK it's 6109902000 at the same 12% ([UK tariff API](#)), so the duty doesn't move there, but the code you declared is still wrong. What the example teaches is simple. Six digits and a fibre content get you most of the way, and the rest is a spec sheet with gender, colour, size, fibre by weight and hem construction, because each country splits on a different one.

9. Where to Look It Up

These are the official places, checked on 25 September 2026. For Australia, the [ABF current tariff](#), with rules of origin by line on the [FTA Portal](#). For New Zealand, the [Working Tariff Document](#), published as PDFs by section. For the US, the [USITC HTS](#), where the Chapter 99 lines carry the additional duties. For the UK, the [UK Integrated Online Tariff](#), which shows origin rules per commodity. For the EU, [TARIC](#). For the UAE we haven't read the official lookup for this guide, so ask your broker and see [India to the UAE](#).

If you'd rather start with one search box, our [HS code finder](#) gives the six-digit subheading and the national codes for India, the UK, the EU, the US and New Zealand, built from those official tariffs. It's a suggestion, not a ruling, and it says so.

Put 1 January 2028 in your calendar. That's when HS 2028 takes effect and every national tariff is rewritten, so every code on file needs a second look.

SourcingFrom Intelligence

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- 01 **Couriers get codes wrong, and it adds up.** US importers who let express couriers file their entries report tariffs assessed on the wrong lines, and some have moved to their own broker to stop it. Give the courier your code in writing and audit the entries. ([r/smallbusiness](#), [US distributor](#), [2025](#), [r/ecommerce](#), [US seller](#), [2026](#).)
- 02 **Fibre content moves the US rate by 15.5 points.** A cotton tee pays 16.5% and a man-made-fibre tee 32%, so a mislabelled blend is the single most expensive textile mistake. ([USITC HTS](#), [heading 6109](#), [read 25 Sep 2026](#).)
- 03 **Exporters discount for duty that doesn't apply.** Some Indian exporters have cut prices for US buyers on lines still exempt from the Section 301 duty. Check the line before you negotiate. ([LinkedIn](#), [export adviser](#), [Jul 2026](#).)
- 04 **Each country splits one product on a different fact.** The same Indian tee splits by colour and gender in the US, by chest size in New Zealand and by T-shirt versus singlet in the UK, so your spec sheet has to carry all of them. ([Official tariffs of the US, UK, AU and NZ](#), [read 25 Sep 2026](#).)

What we don't know yet

- ☐ How often courier-filed entries of Indian goods carry the wrong code. The forum voices say "often", and nobody publishes a rate.
- ☐ The UAE's official tariff lookup and ruling route. We haven't read them for this guide.

09 / Decide here

- 1 Write a customs description for every SKU: fibre or material by weight, construction, use, gender, size.
- 2 Take your national code from your own tariff and keep the reasoning on file.
- 3 Get a binding ruling for any product that repeats or sits between two rates.

Questions Buyers Ask

Can I use the HS code on my supplier's invoice? ^

For the first six digits, as a hint. The national digits must come from your own tariff, and you're the one who declares them.

Is the HS code the same in every country? v

What's the difference between an HS code, an HTS code and a commodity code? v

How long does a binding ruling take? v

Do samples need the right code? v

10. Where the Distributor Ended Up

That US distributor's fix was the boring one. They caught the errors because they checked their entries, and they started moving shipments away from

courier-filed entries so the classification was theirs to control ([r/smallbusiness, 2025](#)). That's really the whole of this guide in one move – own the code, write down why, and check what gets filed in your name.

With your code in hand, [add the HS code to your brief](#) and work out what you'll actually pay in [working out the real import duty](#). Check whether the product qualifies for a trade-agreement rate in [rules of origin](#), then run the numbers in the [landed cost calculator](#). Your destination's rules in full are on the pages for [Australia](#), [New Zealand](#), [the US](#), [the UK](#), [the EU](#) and [the UAE](#). If a courier files your entries, read [importer of record](#) and [low-value imports](#).