

HS Code Classification Primer

A practical method for building a defensible EAC tariff-classification file.

RESOURCE	REVIEWED	USE
SAS-KC-HSC-04	JULY 2026	OPERATIONAL GUIDANCE

IMPORTANT

This resource is general operational guidance, not a customs ruling or legal advice. Requirements and rates can change, and additional approvals may apply by commodity, origin, destination, customs regime and port. Confirm the current position with TRA, the relevant regulator and your licensed clearing and forwarding agent before shipment.

What the tariff code controls

Every commercial customs declaration requires a tariff classification. The code connects the product to its legal description, duty treatment, statistical unit, restrictions, permits and other border controls.

A CODE IS A LEGAL CONCLUSION

Do not classify from a supplier label or keyword search alone. Classification depends on objective product characteristics and the legal text of the tariff, including Section Notes, Chapter Notes and the General Rules of Interpretation.

How the EAC tariff is structured

LEVEL	EXAMPLE FORMAT	ROLE
Section	Roman numeral grouping	Broad legal grouping; Section Notes can include or exclude goods.
Chapter	2 digits	Primary product family; Chapter Notes are legally important.
Heading	4 digits	Core international HS classification level.
Subheading	6 digits	International Harmonized System subdivision.
EAC tariff line	8 digits	Regional tariff line used for declaration and the applicable EAC rate / treatment.

The six General Rules of Interpretation - working summary

RULE	WORKING PURPOSE
GRI 1	Start with the wording of headings and relevant Section or Chapter Notes. Titles are only guides.
GRI 2	Addresses incomplete / unfinished goods and mixtures or combinations of materials.
GRI 3	Resolves goods potentially classifiable under multiple headings: specificity, essential character, then last in numerical order.
GRI 4	Uses the heading for goods most akin when Rules 1 to 3 do not classify the product.
GRI 5	Addresses certain cases, containers and packing materials presented with goods.
GRI 6	Classifies at subheading level using subheading wording and related notes, comparing only subheadings at the same level.

Classification decision file

Build a file that another qualified reviewer can reproduce. Keep the evidence with the customs declaration.

- **Identity:** commercial and technical product names, model, SKU and photographs.
- **Composition:** materials, percentages, ingredients, active substances and construction.
- **Function:** principal function, operating method, output and intended use.
- **Condition:** complete, incomplete, unassembled, new, used, mixed or packaged as a set.
- **Presentation:** packaging, accessories, components and how the goods arrive together.
- **Technical evidence:** datasheet, manual, drawing, laboratory report or safety data sheet.
- **Legal analysis:** candidate headings, relevant Notes, GRI sequence and reason alternatives were rejected.
- **Final controls:** eight-digit tariff line, unit of quantity, duty rate, sensitive-item treatment and permit implications.

Duty-rate context

The EAC CET 2022 introduced a four-band structure of 0, 10, 25 and 35 percent. This does not mean every item simply falls into one of those rates without further checking. Sensitive items, specific rates, stays of application, remissions, exemptions and later EAC Gazette measures may alter treatment.

CHECK	WHY IT MATTERS
Current tariff line	Confirms legal description, statistical unit and base rate.
Sensitive Item marker	The applicable rate may appear in Schedule 2 rather than the standard tariff column.
EAC Gazette measures	Temporary national or regional measures may change treatment.
Origin evidence	Preferential treatment requires applicable rules of origin and valid proof.
Excise schedule	Specified goods can attract excise in addition to import duty.
VAT and levies	Tax base and applicable rates must be checked separately.
Regulator list	An HS code can trigger permits, conformity checks or restrictions.

Classification review checklist

- ☐ Product description is precise enough for a person unfamiliar with the shipment.
- ☐ Composition, function and condition are supported by technical evidence.
- ☐ Relevant Section and Chapter Notes have been read.
- ☐ GRI analysis is documented in sequence.
- ☐ Competing headings were considered and rejected with reasons.
- ☐ Eight-digit EAC line and unit of quantity are confirmed.
- ☐ Current duty, Sensitive Item and Gazette treatment are checked.
- ☐ Permit and conformity implications are screened.
- ☐ Invoice and declaration use consistent terminology.
- ☐ Material classification decisions are reviewed by a qualified customs professional.

ASK BEFORE ARRIVAL

Where classification is uncertain or financially material, resolve it before shipment and retain the supporting analysis. A post-arrival dispute can affect taxes, permits, storage and release timing.

Official sources and verification links

- **EAC Common External Tariff 2022:** <https://repository.eac.int/handle/11671/24409>
Official eight-digit EAC tariff nomenclature, legal notes and duty structure.
- **EAC Online Tariff Book:** <https://www.eac.int/tb2>
Official tariff search, legal-note browsing and General Rules of Interpretation guidance.
- **EAC Customs Union Protocol:** <https://www.eac.int/documents?controller=download&file;=c027e85f-0e79-4fac-8181-1af83c39ca54&name;=EAC+Customs+Union+Protocol.pdf&task;=download.file>
Legal basis for the common tariff and Harmonized System.
- **TRA Trading Across Borders:** <https://www.tra.go.tz/page/trading-across-borders>
Official overview of import duty, excise and VAT on imports.
- **TBS Imports and Export Control:** <https://www.tbs.go.tz/pages/inspection>
Example of regulator controls linked to regulated HS codes.
- **Tanzania Trade Portal:** <https://trade.tanzania.go.tz/>
Commodity and HS-code search for current procedures and permits.

Source pages were reviewed in July 2026. Always open the live source to check for later notices, amendments, fees or commodity-specific procedures.