

HS CODE EVIDENCE CHECKLIST

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Why This Checklist Matters

HS classification must follow legal rules under the Harmonised System and be supported by evidence.

1. Product Identity Evidence

- 1 Full product name and description
- 2 Technical specifications
- 3 Images or drawings
- 4 Manufacturer catalogue
- 5 Part numbers
- 6 Packaging details

2. Functional Evidence

- 1 What the product does
- 2 Primary vs secondary function
- 3 Independent or part
- 4 Complete or unfinished

3. Material & Composition

- 1 Material breakdown
- 2 Chemical composition
- 3 SDS/MSDS if applicable
- 4 Manufacturing process

4. Use & End-Use

- 1 General vs specialised use
- 2 Industry application
- 3 End-use in supply chain

5. Legal Note Mapping

- 1 Section & Chapter Notes
- 2 Inclusions/exclusions
- 3 Why heading applies
- 4 Why others excluded

6. Tariff Heading Analysis

- 1 At least 3 candidate headings
- 2 Compare wording
- 3 Most specific rule
- 4 Essential character test

7. Valuation & Packaging

- 1 Packaging classification
- 2 Reusable packaging
- 3 Accessories included
- 4 Sets/composite goods

8. Origin & Preference

- 1 Component HS codes
- 2 Change in tariff classification
- 3 Origin rule compliance

9. Regulatory Evidence

- 1 Export controls
- 2 Licensing
- 3 CE/UKCA
- 4 Industry regulations

10. Case Law & Rulings

- 1 HMRC rulings
- 2 EU BTI
- 3 WCO opinions

11. Audit Trail

- 1 Written rationale
- 2 Stored evidence
- 3 Review records
- 4 Responsible person

Final Check

Can you defend the classification with evidence? If not, review before declaring.