TRANSXPRESS



PRACTICAL GUIDE · FREIGHT FORWARDING AND CUSTOMS

HS code: how to classify your goods in the ECOWAS CET in Guinea

The HS (Harmonized System) code of a product determines the customs duty rate, the applicable levies and sometimes the documents required. In Guinea, the ECOWAS Common External Tariff (CET) applies. Classifying your goods correctly before importing lets you estimate their cost accurately and avoid hold-ups. Here is how to reason, without needless jargon.

CONTENTS

01 How do you find the right HS code?
02 The structure of the code: 2, 4, 6 then 10 digits
03 The general interpretative rules, in plain words
04 Describing your goods properly
05 Why misclassification is costly
06 Before importing: estimate and check
07 What we do for you

01 How do you find the right HS code?

To find the right HS code, start from a precise description of the goods (nature, material, function, condition), look for the chapter and then the 4-digit heading whose wording and notes match, go down to the 6-digit subheading, then to the 10-digit national code of the ECOWAS CET. When several headings seem possible, the general interpretative rules of the Harmonized System decide.

The official tariff is the ECOWAS CET in the HS 2022 nomenclature. Chapter titles alone are not enough: it is the wording of the headings and the legal notes that count.

02 The structure of the code: 2, 4, 6 then 10 digits

- The first 2 digits: the chapter. For example, chapter 84 covers machinery and mechanical appliances, chapter 85 electrical machinery and equipment, chapter 87 vehicles.
- The first 4 digits: the heading. For example, heading 84.29 covers self-propelled bulldozers, graders, mechanical shovels and earthmoving machines.
- The first 6 digits: the international subheading, common to every country applying the Harmonized System.
- The 10 digits: the national code of the ECOWAS CET, which goes into more detail and to which the duty rate and levies are attached.

The first 6 digits are the same worldwide: the code given by a foreign supplier is therefore a good starting point, but the last 4 digits must be checked in the ECOWAS CET.

03 The general interpretative rules, in plain words

The Harmonized System comes with general interpretative rules that apply in order. In short:

© 2026 TRANSXPRESS SARL · Protected document, no reproduction without written permission

- Classification is first determined by the text of the headings and the section and chapter notes; chapter titles are for reference only.
- An incomplete, unfinished or disassembled article is generally classified as the complete article, if it already has its essential character. A machine delivered in parts is therefore often classified as the machine.
- When two headings seem possible, the most specific prevails over the more general. Failing that, the material or component that gives the article its essential character is used, and as a last resort the heading that comes last in numerical order.
- Goods that match no heading are classified under the heading for the most similar goods.
- Cases and packaging presented with the goods generally follow their classification, unless they have a value or use of their own.
- At subheading level, the same principles apply, comparing only subheadings at the same level.

04 Describing your goods properly

Most classification errors come from a description that is too vague. Spare parts or industrial equipment cannot be classified as such. You need to know what the item is, what it is made of, what it is for and how it works.

- Nature and function: what is it, what is it used for?
- Material: steel, aluminium, plastic, rubber, textile.
- Mode of operation: manual, mechanical, electric, hydraulic; self-propelled or not.
- Condition and presentation: new or used, complete or disassembled, in bulk or packaged.
- For a part: the machine it is intended for, and whether it is specific to that machine or for general use.

> A technical data sheet, manual or photos help a great deal. For a part, the manufacturer's part number often settles the question.

05 Why misclassification is costly

In the ECOWAS CET, customs duty follows five bands: 0, 5, 10, 20 or 35%. Two neighbouring headings may fall into different bands. On top of this come the levies set by the tariff and, unless exempt, VAT at 18%.

- A classification that is too favourable can be reassessed by customs, with payment of the difference and, depending on the case, penalties.
- A classification that is too unfavourable means paying more than necessary, often without the importer noticing.

© 2026 TRANSXPRESS SARL · Protected document, no reproduction without written permission

- A disputed classification sends the file for in-depth inspection and extends the stay at the port.
- Some headings require specific documents: a wrong code can mean a required authorisation is overlooked.

06 Before importing: estimate and check

1. Gather the precise description, the technical data sheet and, if possible, the supplier's HS code.
2. Identify the 4-digit heading and the 6-digit subheading, reading the chapter notes.
3. Check the 10-digit code and the rate in the ECOWAS CET.
4. Estimate the duties and taxes on the CIF value.
5. Use the same code and description on the invoice, the packing list and the declaration.

Our online quote tool, on the TransXpress website, applies the official tariff line by line for a first estimate. The final amount remains the one on the assessment issued by customs.

07 What we do for you

TransXpress helps you classify your goods before ordering, checks the chosen code in the ECOWAS CET, estimates duties and taxes and declares in Conakry with a consistent description. Send us the product description, its technical data sheet and, if you have it, the HS code given by the supplier.

? Frequently asked questions

Which nomenclature does Guinea use for tariff classification?

Guinea applies the ECOWAS CET, based on the Harmonized System in its 2022 version, with a 10-digit national code.

Is the HS code given by my supplier valid in Guinea?

The first 6 digits are common to all Harmonized System countries and are a good starting point. The last 4 digits and the rate must be checked in the ECOWAS CET.

Is a machine delivered disassembled classified as the machine?

Generally yes, if the parts together have the essential character of the complete machine, under the general interpretative rules.

General information guide written by TransXpress. Customs rules and procedures change: every file is checked against the documents and the regulations in force. This guide is neither a quotation nor a commitment.

© 2026 TRANSXPRESS SARL · Protected document, no reproduction without written permission

TRANSXPRESS

ONE POINT OF CONTACT, FROM THE PORT TO YOUR SITE

Procurement, freight forwarding and customs, heavy transport and equipment rental in Guinea.

TransXpress supports mining, industrial and construction operators in Guinea and on the corridors to Mali and Sierra Leone. A name, a number and a few words are enough: we call you back within 24 business hours.

QUOTE

transxpress.co/#devis

WHATSAPP

+224 610 36 36 52

EMAIL

info@transxpress.co

OFFICE

Résidence Micheline, Camayenne, Dixinn, Conakry

© 2026 TRANSXPRESS SARL, RCCM GN.TCC.2022.B.01359. All rights reserved. This document is protected by copyright: any reproduction, distribution or adaptation, in whole or in part, without the written permission of TRANSXPRESS SARL is prohibited. Online version: transxpress.co/en/guides/code-sh-classement-tec-cedeao/