Commodity codes for *bespoke FF&E*

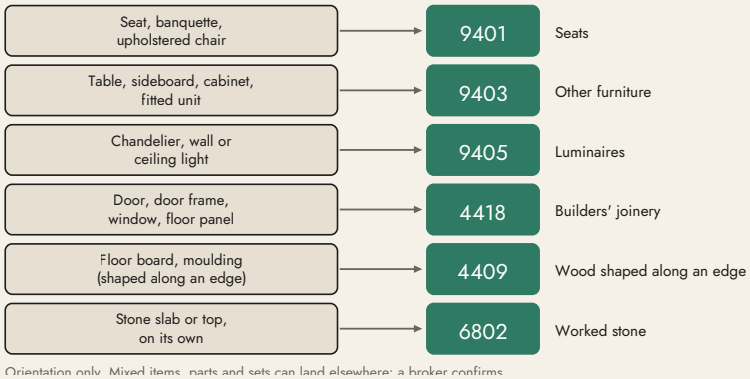
Where furniture, joinery, lighting and stone usually point in the UK tariff, and the questions that move an item between headings.

Compliance guidance. Read on 7 November 2026 from the UK Global Tariff on the GOV.UK Trade Tariff and GOV.UK guidance. Tariffs and guidance change: confirm against the live Trade Tariff and with a customs broker or HMRC before declaring. This is orientation, not customs, legal or tax advice, and no code here is a classification of any item. Nothing on this page says what Make Bespoke Studio or any partner workshop ships or which code a partner uses.

AT A GLANCE

Item	Usual heading	What the tariff text says (read 7 Nov 2026)	What can move it
Chair, banquette, upholstered seat	9401	"Seats", split by frame (wood, metal) and by whether upholstered: 9401 61 is other seats with wooden frames, upholstered.	Chapter 94 note 2: seats are classified here even if fixed to a wall. A loose cushion is 9404.
Table, sideboard, cabinet, console	9403	"Other furniture", split by material and use: wooden furniture of a kind used in offices, kitchens, bedrooms, dining and living rooms, shops, and other.	The material (wood, metal, plastics, other) and the use.
Fitted unit, wardrobe, bookcase, shelving	9403	9403 40 10 is "fitted kitchen units". Note 2(a): cupboards, bookcases, other shelved furniture and unit furniture are furniture even if hung or fixed to the wall.	Whether it is furniture or part of the building. The notes read do not settle this.
Door, door frame, threshold, window	4418	"Builders' joinery and carpentry of wood": 4418 21 doors, frames and thresholds; 4418 11 and 4418 19 windows.	Chapter 44 note 1(o) excludes articles of chapter 94 (furniture, luminaires).
Floor board, parquet strip, moulding	4409 or 4418	4409: wood continuously shaped along an edge (tongued, grooved, moulded and the like), including parquet strips and friezes not assembled. 4418 73 to 79: assembled flooring panels.	Assembled or loose; the construction (multilayer, mosaic).
Chandelier, wall or ceiling light	9405	9405 11 chandeliers and other electric ceiling or wall fittings designed solely for LED light sources; 9405 19 other; parts at 9405 91 (glass), 92, 99.	LED-only or not; lamps and light sources are chapter 85 (chapter 94 note 1(f)); a part sent alone.
Stone worktop or slab	6802	"Worked monumental or building stone": 6802 21 marble, travertine, alabaster simply cut; 6802 23 granite; 6802 29 other stone; further sub-headings for other work.	Note 3(A) to chapter 94: a stone slab sent on its own is not a part of furniture. A table with a stone top is judged as a whole.
Mattress, cushion, bedding	9404	Mattress supports and articles of bedding or similar furnishing fitted with springs or stuffed.	Note 3(B): 9404 goods presented separately are not parts of 9401 to 9403.

UK Global Tariff on the GOV.UK Trade Tariff and the chapter notes to chapters 44, 68 and 94. Orientation only; no duty rates are given. The tariff gives longer codes; a broker or HMRC confirms the full code for each item.



Where each kind of item usually points. Original drawing by Make Bespoke Studio.

SPECIFICATION WORDING

COMMODITY CODES

The Supplier states on the packing list and the commercial invoice the [8 / 10]-digit commodity code for each item, with the description that supports it, the material and the country of origin. The Supplier confirms the codes with [a customs broker] before the first shipment and tells the Designer in writing of any change.

UNCERTAIN CLASSIFICATION

Where the classification of an item is uncertain (for example [a fitted unit, a table with a stone top, a luminaire with glass parts]), the Supplier [applies for an Advance Tariff Ruling / seeks the broker's written opinion] before shipping and shares the result with the Designer.

PARTS AND SETS

Where an item is shipped in parts, the Supplier states on the packing list which parts belong to which item and whether each is shipped complete or in pieces, so that the code can be stated for the item as shipped.

TERMS USED

Commodity code

The numerical code that classifies a product for customs, which decides duty rate and which import and export rules apply. Built-in joinery, loose furniture, lighting and stone can fall under different headings.

HS code (Harmonised System)

The international system of goods codes used by customs. Countries add digits to the first six, so a UK commodity code and an EU code for the same item can differ after the sixth digit.

Chapter note

A rule printed at the head of a chapter of the tariff that decides which items belong in it, and which go elsewhere. It often settles a question the heading text leaves open.

Advance Tariff Ruling

A legally binding written classification of goods issued by HMRC for goods moving into or out of Great Britain, generally valid for 3 years.

STANDARDS AND SOURCES

- UK Global Tariff: GOV.UK Trade Tariff: Headings 4409, 4418, 6802, 9401, 9403, 9404, 9405 and the notes to chapters 44, 68 and 94, read 7 Nov 2026.
- GOV.UK: Check what you'll need to get a legally binding decision on a commodity code: Updated 9 Sep 2026.
- GOV.UK: Export goods from the UK: step by step: Updated 4 Aug 2026.
- VAT Notice 703: VAT on goods exported from the UK: Updated 4 Mar 2026; para 6.5.

Full guide: https://makebespoke.com/trade/technical/commodity-codes-for-bespoke-ffe. Make Bespoke Studio coordinates manufacture through its partner workshops. Figures are guidance only and your specification governs; some may be superseded, so contact the studio to verify.