

Combined Nomenclature 2017

7 November 2016

In brief

The Combined Nomenclature was published in the Official Journal of the European Union on 28 October 2016. It will be applicable as of 1 January 2017.

In detail

Implementing Regulation (EU) 2016/1821, amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, was published in the Official Journal of the European Union on 28 October 2016.

Significant changes will take place, as many categories of goods would be affected by the introduction, by the change of the coverage or by the deletion of tariff codes. Some of the changes would impact:

- Some fish categories (heading 0302);
- Some categories of citrus fruit (heading 0805);

- Non-alcoholic beer (tariff code 2202 91 00);
- Wine categories (heading 2204);
- Various chemical products (heading 2811);
- Pharmaceutical products (Chapter 30 of the CN) ;
- Some categories of insecticides and pesticides (heading 3808);
- Wood, charcoal and wood articles (heading 4407);
- Various parts of machinery and equipment (heading 7318).

As the Combined Nomenclature is binding and is directly applicable in all EU Member States, economic operators should check if the respective tariff codes changes would affect their operations and their

communication with the customs authorities. In this regard, their excise duty reporting, as well as their Intrastat statements may also be affected by the changes.

In order to have legal certainty on the applied tariff codes, the companies may consider requesting Binding Tariff Information (BTI) from the customs authorities.

Let's talk

For a deeper discussion of how these issues might affect your business, please contact:

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