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# Combined Nomenclature, with effect from 1 January 2015

6 November 2014

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## ***In brief***

The Combined Nomenclature was published in the Official Journal of the European Union on 31 October 2014. It applies as of 1 January 2015.

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## ***In detail***

Regulation No. 1101/2014, 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 31 October.

The following main categories of goods are affected by the introduction of new tariff codes:

- Cheese (subheadings 0406 10 and 0406 90);

- Prepared or preserved fish (subheading 1604 14);
- Organic chemicals (subheading 2931 90);
- Various chemical products (subheading 2931 90).

In addition, wines classified under the tariff heading 2204 have had their protected designation of origin name Côtes-du-Rhône modified to Vallée du Rhône.

The new tariff codes have to be used as of 1 January 2015 for customs operations, Intrastat statements and operations with excisable products.

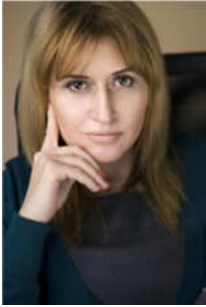
[Source: Official Journal of the European Union no. L312 / 31 October 2014]

## ***The takeaway***

To avoid potential errors or irregularities regarding customs operations, Intrastat reporting and operations with the excisable products concerned, we recommend that companies verify and change, where required, the tariff codes used, in order to apply the correct tariff codes as of 1 January 2015.

## Let's talk

For a deeper discussion of how this issue might affect your business, please contact:



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