
Combined Nomenclature, effective as of 1 January 2017

4 November 2016

In brief

On 28 October 2016, the Combined Nomenclature applicable as of 1 January 2017 was published in the Official Journal of the European Union.

In detail

On 28 October, Regulation No. 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.

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

- Some fish categories (heading 0302);
- Wines categories (heading 2204);
- A distinct tariff code for non-alcoholic beer (tariff code 2202 91 00) ;
- Various chemical products (heading 2811);
- Wood, charcoal and wood articles (heading 4407);
- Some categories of edible fruit (heading 0805);
- Various parts of machinery and equipment (heading 7318);
- Some categories of insecticides and pesticides (heading 3808).

These new tariff codes have to be used as of 1 January 2017 for customs operations, Intrastat statements and, eventually, operations with excisable products.

[Source: Official Journal of the European Union no. L 294/28 October 2016]

The takeaway

To avoid potential errors or irregularities regarding customs operations, Intrastat reporting, excisable products operations and the application of the reduced VAT rate, we recommend that companies verify the tariff codes used and update them accordingly in order to apply the correct tariff codes as of 1 January 2017.

Let's talk

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



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