

News for Importers and Exporters

4 November 2009

Customs Tariff for 2010

On 31 October 2009, the European Commission published a regulation that announces the customs tariff of the EU for 2010. This customs tariff will enter into effect on 1 January 2010. You can find the full version in the Official Journal L 287 <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:287:FULL:en:PDF>

What changes will the customs tariff for 2010 bring?

The customs tariff contains two essential parts – the combined nomenclature, ie the system of classification and the coding of the goods and customs tariffs. While the customs tariffs have remained unchanged for a long time, the combined nomenclature is updated annually. In 2010, there will be changes in the classification of goods predominantly in the following chapters of the customs tariff:

- Chapter 3 (fish)
- Chapter 22 (wine and whisky)
- Chapter 30 (pharmaceuticals)
- Chapters 39 (plastics)
- Chapter 48 (paper)
- Partial changes in Chapters 9, 25, 26, 29, 32, 33, 35, 37, 38, 44, 59, 84 and 85.

Changes in the nomenclature are visibly marked with a ★ before the new customs codes. Starting in January 2010 the new customs codes should be used when filing import and export customs declarations.

In addition, the codes are important in completing Intrastat reports as they should be included for the first time in the report for January 2010 (ie in February 2010). The update of the combined nomenclature does not constitute significant changes in how goods are classified. The next extensive nomenclature review is expected to take place in 2012.

What does this mean for you?

- The customs tariff for 2010 brings a number of changes in the nomenclature of goods; customs tariffs remain unchanged.
- Make sure well in advance that the codes for the goods that you use in import, export or Intrastat reports remain unchanged. Make corresponding adjustments in your information systems' code lists.
- Note that the customs tariff depends on how the goods are classified. For this reason, the correct classification should be used to prevent additional customs duties and sanctions from being assessed for breaching the customs regulations. Should you have any doubts on the customs classification of the goods that you trade, use all available opportunities to verify its correctness. Preventing errors is always cheaper than making corrections later.



If you are interested in receiving more detailed information on this issue, please do not hesitate to contact us.

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