

## Binding Tariff Information for textile import

October 2005

One of the tools available to Latvian companies to simplify the customs formalities after the enlargement of the European Union (EU) is the Binding Tariff Information (BTI).

Have customs authorities ever rejected the commodity code you have declared for the textile products to be imported? Have you ever had any doubts regarding the code used on the textile products imported? Maybe you have noticed that the classification of the goods might be disputable and there is a crucial difference in the customs tariff depending on the commodity code applied? If your answer is affirmative, BTI is a tool to help you to answer the above questions. It is a legal document that states the applicable commodity code and it is valid for 6 years in all EU Member States.

EU textile importers have quite frequently requested customs authorities to issue such BTI's. For example, there are 30 BTI's issued for chenille fabrics (5801360000), 335 BTI's for knitted or crocheted fabric from synthetic fibres (6307901090) and 980 BTI's on garments (6210400000).

Obtaining a BTI is free of charge. The Customs authorities will notify the applicant as soon as possible from the moment when they have all information needed to reach a decision. The application to be submitted should include particulars which could help to identify the item or product and decide on its commodity code. For example, the application should include a detailed technical description of the goods, the materials used, any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their components, which might assist in describing the manufacturing process or the processes undergone, etc. Only the laboratory analyses fees will be charged to the applicant. In addition to that it should be noted, that BTI decisions can not be made retrospectively and are only given when an import or export operation is actually envisaged. For planned import or export transactions supporting documents, e.g. an agreement, should be submitted.

For detailed information or assistance in questions related to a BTI or application and supporting information of a particular commodity code for goods please contact our customs manager Martins Tols at:

Phone: (+371) 7814160,

Fax: (+371) 7223007,

e-mail: [mtols@deloittece.com](mailto:mtols@deloittece.com)

In order to exchange the information and find the best solution to apply for the most beneficial BTI, Deloitte uses its international network and the experience of professionals throughout Europe.

© Deloitte Touche Tohmatsu 2005. All rights reserved.

Deloitte refers to one or more of Deloitte Touche Tohmatsu, a Swiss Verein, its member firms, and their respective subsidiaries and affiliates. As a Swiss Verein (association), neither Deloitte Touche Tohmatsu nor any of its member firms has any liability for each other's acts or omissions. Each of the member firms is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu", or other related names. Services are provided by the member firms or their subsidiaries or affiliates and not by the Deloitte Touche Tohmatsu Verein.

