

TARIC User Guide

European Commission
DG Taxation and Customs Union

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Foreword

The TARIC is a database that compiles UE tariff and commercial legislation. It is managed by the European Commission - DG Taxation and Customs Union. The national administrations of the Member States receive daily updates from the TARIC database. This allows them to apply up to date legislation in the customs clearance process.

The aim of this document, the TARIC user guide, is to provide the national administrations with sufficient information to understand the concepts of the TARIC, its implementation, and the necessary requirements to be able to use its data.

The intended audience of this guide is the personnel from the national administrations who use the TARIC. It is necessary to have a reasonable knowledge of the Union tariff and commercial legislation to be able to benefit from the information in this guide. It is not necessary to have deep knowledge of computer technology.

The first version of the TARIC user guide was written by the Austrian, the Belgian and the Dutch customs administrations, and the European Commission - DG Taxation and Customs Union.

This is the second edition of the guide: substantial updates have been introduced.

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ACRONYMS AND TERMINOLOGY

CCC	Community Customs Code: the Council Regulation (EEC) No 2913/92 containing the Union's basic customs legislation.
CCN/CSI	Common Communication Network/Common System Interface: network linking the Commission to the national administrations of the Member States, for exchange of electronic data.
CCT	Common Customs Tariff: All the Union legal acts that define the customs tariff at Union level.
CN	Combined Nomenclature: nomenclature of goods for tariff and statistical purposes. It contains tariff duties applicable to third countries.
DG	Directorate General: a main unit of the Commission
EUR.1	Movement certificate used to prove the origin of a goods
Form A	Movement certificate used to prove the origin of a goods used for the Generalised System of Preferences (GSP)
FTS	Full Temporary Stop: a legal act recognised by the TARIC.
HS	Harmonised Commodity Description and Coding System (in short: Harmonised System)
ITE	Integrated Tariff Environment: a project to harmonise the interface of all tariff applications.
MFN	Most Favoured Nation
OJ	Official Journal of the European Communities
PTS	Partial Temporary Stop: a legal act recognised by the TARIC.
SAD	Single Administrative Document: document used for the customs and fiscal declaration.
TARIC	TARif Intégré Communautaire (integrated community tariff)

	TAR-UG
Introduction	
history	

1. INTRODUCTION

1.1. HISTORY

The European Union is also a Customs Union. The main characteristic of a Customs Union is the application of a common external customs tariff and the absence of duties and quantitative limits in trade between the Member States.

Additionally, customs unions or free-trade areas with third countries, and trade and commercial policy are all defined at Union level.

Such a growth of importance and competence results in an ever-rising number of legal acts to be applied, from which comes the risk that their application would be wrong, incomplete or inconsistent.

The solution to this problem is to centralise in the Commission the task of interpretation, codification and dissemination of this information.

The aim of the TARIC is to be a compilation of the Union tariff and commercial legislation, codified in a unique and consistent way. It is implemented by a central database managed by DG Taxation and Customs Union.

Originally, the contents of the TARIC database were meant for paper publication only, in the Official Journal of the European Communities, C series. The paper version of the TARIC was published once a year, around April, in the Official Journal of the European Communities. Given the daily changes among the trade measures, the Commission has decided to discontinue the annual publication of TARIC. For reference, this decision was published in the Official Journal of the European Union no. 258 from 20 October 2004, C series.

Gradually, the main goal of the TARIC has become the automatic transmission of legislation to the national administrations of the Member States. This legislation is received in electronic format by the Member States. The Member States use this data mainly to feed their national systems for customs clearance, with the goal of maximising automatic clearance. The Member States also use this data for the publication of their national tariffs.

The TARIC database is maintained daily by the TARIC managers. They analyse the legislation published or soon to be published, and translate it into TARIC concepts that can be data captured in the TARIC database by the data capture service. This translation process is called the TARIC integration. The legislation must be integrated at the latest when it is published in the Official Journal. It can be integrated before publication, when it is still a draft. The updates are then sent daily to the national administrations. It must be noted that the integration of some measures can have retroactive start date because the legal acts are published later than start date of measure or they have retroactive application.

The TARIC managers take also part in the preparation of Union legislation by other Commission services (DG Trade, Enterprise and Industry, Agriculture and Rural Development, Maritime Affairs and Fisheries...) and are consulted as to the practical applicability of the drafted legal acts. They examine the drafts for possible errors and suggest changes notably to ease the TARIC integration.

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Introduction	
Legal Status	

1.2. LEGAL STATUS

The legal base of the TARIC is Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (Official Journal L 256, 07/09/1987), and subsequent amendments.

1.3. MAINTENANCE RESPONSIBILITY OF THE TARIC

The TARIC managers are responsible for keeping the TARIC database up to date and correct. If erroneous TARIC data is sent to the national administrations, the Member States are invited to report the error to the Commission so it can be corrected. The national administrations should not correct themselves the error received, as this might create an inconsistency with other national administrations, and result in deviation of traffic.

1.4. PUBLICATIONS OF THE TARIC

The content of the TARIC is made available to the public, to private operators, trade federations, administration of third countries... in the following way:

- through the daily updated TARIC web site at the following address:
http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en
- a part of the content of TARIC is made available in a structured format on Internet, on CIRCA interest Group at the following address:
<http://circa.europa.eu/Public/irc/taxud/Home/main>

On CIRCA, the tariff data and the nomenclature files are updated every month. Descriptive data (e.g.: footnotes) are updated every 6 months. All data reflect always the situation on the 1st day of the month and are provided by default in English. The nomenclature is by default in English, French and German and, twice a year, in all official languages.

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TARIC components	
Main concepts	

2. TARIC COMPONENTS

2.1. MAIN CONCEPTS

2.1.1. Goods nomenclature

All the goods to which tariff and commercial measures can be applied must be described and identified. Proper identification can only be achieved via a codification system. The essential elements of the nomenclature are the nomenclature codes and the supporting goods descriptions.

2.1.1.1. Coding

The goods code is a structured 10-digit code, the first six digits of which contain the code defined by the Harmonised Commodity Description and Coding System (HS). The first two digits of the HS code represent the Chapter. There are 99 Chapters grouped according to material and use. In publications, the Chapters are grouped into 21 Sections; however, the Section is not reflected in the code structure. The HS codes are revised every 5 years.

Chapter 77 is currently unused and reserved for future use.

Chapter 99 contains special Combined Nomenclature codes which are used for certain specific movements of goods (see Commission Regulation (EU) No 1228/2010 of 15 December 2010 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, OJ L 336).

The HS codes are broken down at 8-digit level into the Combined Nomenclature (CN). The Combined Nomenclature is revised and published every year based on the HS codes.

As the Combined Nomenclature is not sufficiently detailed to support the Union tariff and commercial legislation, the 8-digit codes can be broken down into 10-digit codes called "TARIC codes". These codes are created at any time, according to the legislative needs.

The structure is therefore the following:

- Chapter (digits 1-2);
- HS (1-6);
- CN (7-8);
- TARIC (9-10).

In the TARIC database, the goods codes are suffixed by a 2-digit code called the product line suffix. If the suffix is different than "80", this means the goods code is an intermediary code that only serves as a heading for sub-products. If the suffix is "80", this means that the goods code represent actual classified goods or groups of goods. This does not mean per se that the goods code can be declared in the SAD. A goods code can only be declared if the suffix is "80" and if it is not broken down into goods

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codes of lower level. Only the "leaves" of the goods codes hierarchy can be declared in the SAD.

2.1.1.2. Descriptions

The TARIC contains the descriptions of the goods in all official languages.

Goods codes are associated to description periods that define a period of time during which the description of the goods remains unchanged. A unique description period is defined for all languages.

Minor corrections, such as spelling and translation errors, are inserted directly in the description of a product.

If the description of the product is updated semantically, but the described product is still the same, a new description period is created with the new description.

If there is a change of product, the code is closed and another one is used.

2.1.1.3. Indents

The descriptions of the goods are presented with indentations in order to make the hierarchical structure more readable. Indents are represented by a series of dashes ("‐"). A goods code is associated to a number of indents.

The indentation of goods can evolve independently of the goods itself if the goods are moved in the hierarchical structure without being redefined.

2.1.1.4. "Derived from" and "Absorbed by"

A code is derived from another code if it is a breakdown of that code or if it is a new code that replaces the old one.

A code is absorbed by another code if it is closed and replaced by that code.

Chapter's codes (2 digits only) are not derived from any code.

Some codes are not derived from any code but this is due to the initial loading of the TARIC database when the data was converted from the previous system.

2.1.1.5. Nomenclature groups

Goods can be grouped into nomenclature groups according to their nature, such as agricultural products, textile categories, product falling under a common market organisation, etc...

2.1.1.6. Residual codes

Nomenclature codes are used to classify products. In some cases, it is possible to break down the product codes into a finite structure where every product possibly declared matches the precise description of a product code. However, most of the times, this is not feasible.

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Furthermore, it is not either necessary to have such a break down. When several products are submitted to the same tariff and statistical treatment, they can be declared at customs with the same product code.

The so-called "residual codes" are product codes used in that context. Their description is usually "other" and they cover all the products other than those described by the product codes of the same level.

Example:

- | | |
|------------|----------------------|
| 0406 40 | - Blue-veined cheese |
| 0406 40 10 | - - Roquefort |
| 0406 40 50 | - - Gorgonzola |
| 0406 40 90 | - - Other |

Code 0406 40 90 covers all blue-veined cheese other than Roquefort and Gorgonzola.

2.1.2. Additional codes

TARIC codes can be further detailed by the use of additional codes. Additional codes are not part of the goods codes but they complement them. This means that additional codes are a separate nomenclature and that they exist by themselves and have their own independent description. Additional codes are used mainly when the goods nomenclature needs to be further detailed for specific purposes, but it proves impractical to break down the codes themselves. That is why the additional codes are "added" to the goods nomenclature codes. Additional codes are 4 digits or characters long. The first character or digit is the type of the code (e.g.: "A" for antidumping).

Typical examples of use are:

- Some antidumping duties refer to specific companies producing and exporting the goods. These companies are described by additional codes;
- Some goods are submitted to specific customs treatment depending on whether they belong or not to a particular list of goods defined outside the main goods nomenclature. The presence of a goods code in such a list is represented by an additional code. For example, additional code 2500 states that the goods belongs to the list of pharmaceutical substances which qualify for duty-free treatment;
- Preferential duties can depend on the way goods are imported into the territory of the European Union: by land, by inland waterway, by sea, etc... These different transportation methods are represented in the TARIC by additional codes;
- The so-called "Meursing additional codes" describe a specific composition of certain agricultural products. This composition is defined in percentages of sucrose, starch, milk fat, etc.... According to the composition, certain additional duties have to be paid. See "presentation of the Meursing Table in TARIC" for more details;
- Certain additional codes are used to classify basic agricultural products used in the manufacturing of processed agricultural products.

Additional codes are associated to description periods that define a period of time during which the description of the goods remains unchanged. The description in all languages is linked directly to the 4-digit code.

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It should be noted that additional codes can have residual codes as well. E.g.: for a given product, some companies benefit from a reduced antidumping rate, and all the other companies pay the full antidumping duty

2.1.3. Export refund nomenclature

The export refund nomenclature is a specific nomenclature used for the refund on the export of some agricultural products. This nomenclature is composed of a CN code linked to a 4-digit code called "Export refund additional code".

The description of the goods is linked to the 12-digit code made by this combination and it has no description period. The export refund additional codes do not exist independently of the CN code. They can be seen as an extension of the CN like the digits 9-10 of the TARIC code are an extension of the 8-digit CN code.

2.1.4. Geographical areas

A geographical area may be a country, country group or a region (also called an "area"). A country or a region is used to designate the origin of an import or the destination of an export. The country group is used to group countries or regions according to similar tariff and commercial treatment. E.g.: SPG is a country group regrouping the countries beneficiary from the Generalised System of Preferences scheme.

Geographical areas are associated to description periods and to descriptions in all official languages.

Countries and regions are identified by their ISO codes (e.g.: MX: Mexico).

Country groups are identified by a 4-digit code (e.g.: 1031: ACP countries).

2.1.5. Measures

A measure is mainly the application, during a certain period of time, of an aspect of the Union tariff and commercial legislation to goods imported from a certain origin or exported to a certain destination.

2.1.5.1. Measure types

Measures are grouped according to their nature into measure types. Measure types represent preferences, quotas, non-preferential measures, antidumping measures, surveillances, restrictions on import or export, prohibitions... They are the main elements that define what a measure is.

2.1.5.1.1. Measure type series

Measure type series are used to regroup measure types, and therefore measures, according to their use in the declaration process.

The measure type series define how many measures are applied per series during the declaration process. Usually, one measure is applied per series. E.g.: For series "C:

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"applicable duty rate", the measure applied is either a preferential measure with a reduced duty rate or a non-preferential measure with a full duty rate, but not both at the same time. There are cases where more than one measure can be applied per series. E.g.: for series "D: Anti-dumping duties or countervailing charges", an antidumping duty and a countervailing charge can be applied to the same declaration.

See "Declaration process" for more details.

2.1.5.2. Geographical areas

In theory, a measure is defined for one origin or one destination. As stated above, an origin/destination can be a country or a region. Two measures identical except for the geographical area are still two different measures. However, as it would prove impractical to data capture measures geographical area by geographical area, measures can be inserted in the TARIC for groups of countries. This means that the measure is applicable to all countries in the group. If some countries of these groups are submitted to a specific tariff treatment that differs from the other countries in the group, they are excluded from the measure, and specific measures are data captured for them. This does not mean that the country is excluded from the group.

A measure can be applicable to all origins or all destinations. In this case, it is an "*Erga Omnes*" measure.

2.1.5.3. Measure validity periods

Measures are valid, unless suspended, from their validity start date to their end date. The start date is defined by the regulation that generated them. The end date can be deduced from the effective end date of the regulation or can be defined at the level of the measure itself in case of specific end dates within a regulation.

If the end date of the measure is greater than or equal to the end date of the regulation, the end date of the regulation is chosen as end date. In the other case, the end date of the measure is chosen.

2.1.5.4. Goods

2.1.5.4.1. Goods codes

A measure can be defined at goods code level. This means that it applies to those goods. In the TARIC database, the measure does not have to be directly inserted on the goods code to which it is applicable. It can be inserted at a higher level in the goods hierarchy. If a measure is applicable to a whole chapter, e.g.: a prohibition of export for chapter 93 (arms, ammunitions...), it would be impractical to data capture the measures for all the products contained in chapter 93. The measure is then data captured only once on the goods code of the chapter: 9300 00 00 00. This means that the measure is applicable to all goods under code 9300 00 00 00. This is the "measure cascade" from a high-level code to low-level codes.

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When reading the TARIC database, it is mandatory to apply the measure cascade in order to have all measures applicable to the goods. For its internal work, the TARIC system implements as well the measure cascade.

2.1.5.4.2. Additional codes

A measure can also be defined at additional code level. Several cases can occur:

- The measure is linked to the combination of a goods code and an additional code. The measure itself is the link between the goods code and the additional code. It is applicable to the goods, as detailed by the additional code. E.g.: an antidumping duty is applicable to a certain goods (identified by the goods code), but only if it is produced and exported by a certain company (identified by the additional code);
- The measure is linked to an export refund nomenclature. It is similar to the case above except that the link between the goods code at CN level and the additional code exists independently of the measure;
- The measure is linked to an additional code only, and no goods code. In this case, this is a Meursing additional code, and the measure defines the duty applicable to the products having a composition described by the additional code.

2.1.5.5. Order number

The order number is an alternative identification of a measure. It is defined for tariff quotas and surveillances. If an operator wants to benefit from a tariff quota, he must refer to it via the order number in the customs declaration.

2.1.5.6. Measure components

Measure components represent the way the duty is expressed in the measure. See "Calculation of duties" for more details

2.1.5.7. Measurement units and qualifiers

Duties can be expressed in measures by a percentage of the value of the declared goods. In this case, it is an "ad valorem" duty. Custom duties can also be expressed according to a measurement of the declared goods. In this case, it is a "specific duty".

E.g.: a duty can be "13.15 Euros per 100 kilos". The measurement unit of the goods for this measure is "100 kilos".

The measurement unit can be qualified according to certain properties of the goods measured.

E.g.: the measurement "100 kilos" can be "100 kilos net dry matter", or "100 kilos live weight". The qualifiers of the measurement unit are "net dry matter" and "live weight".

Note that specific duties are expressed in a monetary unit. In this case, the Euro.

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2.1.5.8. Measure conditions and actions

Conditions can be linked to measures. This means that the customs treatment (duty to pay, restrictions on import/export, etc...) depends on certain conditions. These conditions can be the mandatory presentation of a certificate/licence, the respect of a minimum price for a declared product, etc...

The measure actions represent the customs treatment in case the conditions are met. These actions can be: entry into free circulation allowed or forbidden, application of a specific duty rate, etc...

In case the action is the application of a specific duty rate, the condition components contain the duty rate with possible measurement and monetary units.

2.1.5.9. Overlapping of measures

The TARIC does not accept overlapping of measures. For a given declaration, there can be at the most one measure of a given type applicable. In terms of integration, this means that if two measures of the same type cover the same origins, their product codes cannot overlap. There is overlapping if two codes are the same, or if they cover the same part of the hierarchy.

Examples:

- there is an overlap between code 0406 and codes 0406 10, 0406 20, 0406 30...
- there is no overlap between code 0406 10 and code 0406 20.

2.1.5.10. Validity period of measures

A measure is valid at a given date (simulation date or declaration date) if the start date of the measure is not beyond the given date or if the end date or the implicit date of the measure (end date linked to the effective end date of the generating regulation) is after the given date.

Nevertheless, at a given date a measure can be valid but suspended by a PTS of a FTS regulation (see 2.1.7.2.6 and 2.1.7.2.7 below).

2.1.6. Footnotes

Footnotes are a textual support used to communicate information that needs to be read by an operator and not processed by a computer. They can be used as an alternative representation for internal data not suitable for visualisation, or to supply extra information that is not available elsewhere.

Footnotes can be linked to goods nomenclature, to export refund nomenclature, to additional codes, to measures and to Meursing tables.

2.1.7. Legal acts

The main legal acts at the basis of the Union tariff and commercial legislation are regulations and decisions. They can have one or several roles: base, provisional or

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definitive antidumping, modification, complete abrogation, explicit abrogation, prorogation (extension), Full Temporary Stop (FTS), Partial Temporary Stop (PTS)

The generic term commonly used in the TARIC to refer to these legal acts is "regulation".

2.1.7.1. Identification

The identification of the legal act composed of four elements:

- the prefix, which can have the following values:
 - 'C' draft regulations, decisions and agreements;
 - 'R' regulations;
 - 'D' decisions;
 - 'A' agreements (accession acts which are not published as "R" or "D");
 - 'T' Information. This means that this is not a legal act but it is used for information. E.g.: Member States are informed of notice of initiation in the context of antidumping measures;
 - 'J': Judgement of the European Court of Justice.
- the year of publication (two digits);
- the regulation number, as published in the Official Journal (four digits);
- the regulation number suffix. The suffix is used to split regulations logically although they have been published as one piece of legislation (for instance, for supporting different validity periods within the one regulation).

Number and year of publications have conventional values when the act is not published (e.g. a draft regulation).

Example: Council regulation (EC) 2501/2001 is represented in the TARIC as R 01 2501 0 (and with other suffixes).

2.1.7.2. Types and Roles

2.1.7.2.1. *Draft regulations*

Measures are often inserted in the TARIC database before the regulation is published. In this case, they are associated to a draft regulation. The draft regulation serves as a substitute for the upcoming regulation.

If the draft regulation is not approved yet, it means it is still being discussed in the adoption process, and the measures linked to it are sent only for information. Only base and modification regulations (see below) are inserted into the TARIC as non-approved drafts.

If eventually the non-approved draft is rejected during the decision process, all measures related to it in the TARIC are deleted.

If, on the other hand, the draft regulation is approved in the adoption process, it is ready for publication and sent to the Publication Office. At that time, it can be entered in the TARIC as an "approved draft". As it only waits for printing, and the content is stable, its

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effects are applicable as soon as it is entered in the TARIC. This allows the TARIC users to be aware of applicable legislation before publication. This is especially useful in case of legislation that is published with a retroactive entry into force.

A Draft regulation cannot be modified, prorogued, abrogated or suspended (see below). Once the actual regulation is known, it replaces the approved draft, and all the measures are moved from the draft regulation to the actual regulation.

In some rare cases, it can happen that a draft regulation is replaced by more than one published regulation. In this case, the draft regulation is partially replaced by each of the published regulations.

2.1.7.2.2. *Measure generating regulations*

Only base, antidumping and modification regulations described below can result in tariff and commercial measures. They are also called "measure generating regulations". The other regulations merely affect the applicability of the existing measures.

Base regulation, provisional and definitive antidumping regulation

These regulations introduce new tariff and commercial measures. They do not originate from, or depend on other regulations.

Base regulations, unless suspended, are valid from their entry into force to their end, or they can be open-ended. Measures under these regulations have the same validity, unless they are specifically suspended.

Modification regulation

This regulation amends a base regulation or an antidumping regulation.

It can affect the tariff and commercial aspects of the updated regulation but it does not extend nor close the regulation itself.

If the modification regulation has no end date of validity, its end date is defined by the end date of the regulations it modifies.

2.1.7.2.3. *Prorogation regulation*

Prorogation regulations have no validity period of their own but extend the validity end date of a base or modification regulation. This means that the measures falling under the prorogued regulation are prorogued as well.

A prorogation regulation can extend several regulations at different dates and a regulation can be extended several times.

If a regulation has been prorogued, its published end date does not take into account the prorogation and is different from its effective end date.

Prorogation regulations are also called "extension regulations".

2.1.7.2.4. *Complete Abrogation regulation*

This regulation abrogates a base, modification or FTS regulation. The abrogated regulation and its related measures are considered as "never existed". This is the

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equivalent of cancelling a legal act. It is seldom used. It can be used, for instance, in the case of an erroneous publication.

A complete abrogation regulation has no validity period.

2.1.7.2.5. *Explicit Abrogation regulation*

This regulation abrogates a base, modification or FTS regulation at a given date. It puts an end date to an open ended regulation or brings the already existing end date of the regulation further back in time. The end date applies by definition to all measures under the abrogated regulation; unless these measures have a specific end dates.

If a regulation has been abrogated, its published end date does not take into account the abrogation and is different from its effective end date.

An explicit abrogation regulation has no validity period; it ends the validity period of a measure generating regulation or an FTS regulation.

2.1.7.2.6. *Full Temporary Stop regulation*

A FTS regulation suspends the applicability of a regulation for a period of time. This means that all the measures within the regulations are suspended as long as the FTS is valid. Once the FTS is abrogated or reaches its validity end date, all the measures of the suspended regulation become applicable again.

2.1.7.2.7. *Partial Temporary Stop regulation*

If only some measures of a regulation must be suspended, a FTS regulation cannot be used as it suspends all the measures of the regulation. In this case, a PTS regulation is used to suspend specific measures within the regulation.

PTS regulations are not introduced as independent TARIC objects, only their reference and their validity periods are introduced in the measures they suspend.

A typical use of PTS regulations is to suspend measures for a sub-set of products falling under a regulation.

2.1.7.3. Regulation groups

The regulation groups are a classification of the regulation according to their nature. The most important regulation groups correspond to the contents of Box 36 of the SAD ("preference").

2.1.8. Certificates

Certificates represent within the TARIC specific documents that have to be presented by the declarant.

Certificates are integrated in conditions and footnotes.

Typical certificates integrated in the TARIC are:

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- Certificates of authenticity, quality, preparation;
- Documents required in the case of antidumping measures;
- Export authorisation;
- Surveillances documents;
- Import/export licences.

Unless specific conditions apply, proofs of origin, such as a EUR.1 or a form A certificate, are not integrated in the TARIC. This is because too many measures require a proof of origin, notably the preferential measures.

2.2. PRESENTATION OF THE MEURSING TABLE IN TARIC

The Meursing table is given in Part III, Section I, Annex I of the Combined Nomenclature (latest version see Commission Implementing Regulation (EU) No 1006/2011 – OJ L 282 of 28 October 2011). The Meursing table comprises of four components Milk fat, Milk proteins, Starch/Glucose and Sucrose/Invert sugar/Isoglucose. When you look closely to this table, you will notice that it contains **32 rows and 19 columns**. Milk fat and Milk proteins are presented in rows whilst, Starch/Glucose and Sucrose/Invert sugar/Isoglucose are presented in columns. Each possible combination of these four components is given an additional code. The additional code has four digits starting with "7" (additional code type) which is described as "Meursing additional code".

In TARIC the Meursing table is integrated by using seven records as following:

320* Meursing Table Plan

32000 – meursing table plan

325* Meursing Heading

32500 – meursing heading

32505 – meursing heading text

32510 – footnote association - meursing heading

330* Meursing Subheading

33000 – meursing subheading

340* Meursing Additional Code

34000 – meursing additional code

34005 – meursing table cell component

Record 32000

Meurs Tab Plan Id	Dat Start	Dat End
01	01-01-1988	

Record 32000 describes the kind of table plan – at the moment only one table plan exists.

Records 32500 and 32505

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Meurs Tab Plan Id	Meurs heading No	Meurs Row/Col Code	Dat Start	Dat End
01	010	0	01-01-1988	
01	010	1	01-01-1988	
01	020	0	01-01-1988	
01	020	1	01-01-1988	

Meurs Tab Plan Id	Meurs heading No	Meurs Row/Col Code	short description
01	010	0	Milk fat (% by weight)
01	010	1	Starch/Glucose (% by weight)
01	020	0	Milk proteins (% by weight)
01	020	1	Sucrose/Invert sugar/Isoglucose (% by weight)

Records 32500 and 32505 define the four components of the Meursing table with the following meaning:

- 010/0 = first horizontal arrangement (row) for Milk fat
- 020/0 = second horizontal arrangement (row) for Milk proteins
- 010/1 = first vertical arrangement (column) for Starch/Glucose
- 020/1 = second vertical arrangement (column) for Sucrose/Invert sugar/Isoglucose

In fact, these four combinations 010/0, 010/1, 020/0 and 020/1 describe in the records 33000 and 34005 the relevant component.

Record 33000

Meurs Tab Plan Id	Meurs heading No	Meurs Row/Col Code	Meurs sub-heading	Dat Start	Dat End	short description
01	010	0	0010	01-01-1988		>= 0 < 1.5
01	010	0	0020	01-01-1988		>= 0 < 1.5
01	010	0	0030	01-01-1988		>= 0 < 1.5
01	010	0	0040	01-01-1988		>= 0 < 1.5
01	010	0	0050	01-01-1988		>= 0 < 1.5
01	010	0	0060	01-01-1988		>= 0 < 1.5
01	010	0	0070	01-01-1988		>= 1.5 < 3
01	010	0	0080	01-01-1988		>= 1.5 < 3
01	010	0	0090	01-01-1988		>= 1.5 < 3
01	010	0	0100	01-01-1988		>= 1.5 < 3
01	010	0	0110	01-01-1988		>= 1.5 < 3
01	010	0	0120	01-01-1988		>= 1.5 < 3
01	010	0	0130	01-01-1988		>= 3 < 6
01	010	0	0140	01-01-1988		>= 3 < 6
01	010	0	0150	01-01-1988		>= 3 < 6
01	010	0	0160	01-01-1988		>= 6 < 9
01	010	0	0170	01-01-1988		>= 6 < 9
01	010	0	0180	01-01-1988		>= 6 < 9
01	010	0	0190	01-01-1988		>= 9 < 12
01	010	0	0200	01-01-1988		>= 9 < 12
01	010	0	0210	01-01-1988		>= 9 < 12
01	010	0	0220	01-01-1988		>= 12 < 18
01	010	0	0230	01-01-1988		>= 12 < 18
01	010	0	0240	01-01-1988		>= 12 < 18

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Meurs Tab Plan Id	Meurs heading No	Meurs Row/Col Code	Meurs sub-heading	Dat Start	Dat End	short description
01	010	0	0250	01-01-1988		>= 18 < 26
01	010	0	0260	01-01-1988		>= 18 < 26
01	010	0	0270	01-01-1988		>= 26 < 40
01	010	0	0280	01-01-1988		>= 26 < 40
01	010	0	0290	01-01-1988		>= 40 < 55
01	010	0	0300	01-01-1988		>= 55 < 70
01	010	0	0310	01-01-1988		>= 70 < 85
01	010	0	0320	01-01-1988		>= 85
01	010	1	0010	01-01-1988		>= 0 < 5
01	010	1	0020	01-01-1988		>= 0 < 5
01	010	1	0030	01-01-1988		>= 0 < 5
01	010	1	0040	01-01-1988		>= 0 < 5
01	010	1	0050	01-01-1988		>= 0 < 5
01	010	1	0060	01-01-1988		>= 5 < 25
01	010	1	0070	01-01-1988		>= 5 < 25
01	010	1	0080	01-01-1988		>= 5 < 25
01	010	1	0090	01-01-1988		>= 5 < 25
01	010	1	0100	01-01-1988		>= 5 < 25
01	010	1	0110	01-01-1988		>= 25 < 50
01	010	1	0120	01-01-1988		>= 25 < 50
01	010	1	0130	01-01-1988		>= 25 < 50
01	010	1	0140	01-01-1988		>= 25 < 50
01	010	1	0150	01-01-1988		>= 50 < 75
01	010	1	0160	01-01-1988		>= 50 < 75
01	010	1	0170	01-01-1988		>= 50 < 75
01	010	1	0180	01-01-1988		>= 75
01	010	1	0190	01-01-1988		>= 75
01	020	0	0010	01-01-1988		>= 0 < 2.5
01	020	0	0020	01-01-1988		>= 2.5 < 6
01	020	0	0030	01-01-1988		>= 6 < 18
01	020	0	0040	01-01-1988		>= 18 < 30
01	020	0	0050	01-01-1988		>= 30 < 60
01	020	0	0060	01-01-1988		>= 60
01	020	0	0070	01-01-1988		>= 0 < 2.5
01	020	0	0080	01-01-1988		>= 2.5 < 6
01	020	0	0090	01-01-1988		>= 6 < 18
01	020	0	0100	01-01-1988		>= 18 < 30
01	020	0	0110	01-01-1988		>= 30 < 60
01	020	0	0120	01-01-1988		>= 60
01	020	0	0130	01-01-1988		>= 0 < 2.5
01	020	0	0140	01-01-1988		>= 2.5 < 12
01	020	0	0150	01-01-1988		>= 12
01	020	0	0160	01-01-1988		>= 0 < 4
01	020	0	0170	01-01-1988		>= 4 < 15
01	020	0	0180	01-01-1988		>= 15
01	020	0	0190	01-01-1988		>= 0 < 6
01	020	0	0200	01-01-1988		>= 6 < 18
01	020	0	0210	01-01-1988		>= 18
01	020	0	0220	01-01-1988		>= 0 < 6
01	020	0	0230	01-01-1988		>= 6 < 18
01	020	0	0240	01-01-1988		>= 18
01	020	0	0250	01-01-1988		>= 0 < 6

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Meurs Tab Plan Id	Meurs heading No	Meurs Row/Col Code	Meurs sub-heading	Dat Start	Dat End	short description
01	020	0	0260	01-01-1988		>= 6
01	020	0	0270	01-01-1988		>= 0 < 6
01	020	0	0280	01-01-1988		>= 6
01	020	0	0290	01-01-1988		>= 0 < 100
01	020	0	0300	01-01-1988		>= 0 < 100
01	020	0	0310	01-01-1988		>= 0 < 100
01	020	0	0320	01-01-1988		>= 0 < 100
01	020	1	0010	01-01-1988		>= 0 < 5
01	020	1	0020	01-01-1988		>= 5 < 30
01	020	1	0030	01-01-1988		>= 30 < 50
01	020	1	0040	01-01-1988		>= 50 < 70
01	020	1	0050	01-01-1988		>= 70
01	020	1	0060	01-01-1988		>= 0 < 5
01	020	1	0070	01-01-1988		>= 5 < 30
01	020	1	0080	01-01-1988		>= 30 < 50
01	020	1	0090	01-01-1988		>= 50 < 70
01	020	1	0100	01-01-1988		>= 70
01	020	1	0110	01-01-1988		>= 0 < 5
01	020	1	0120	01-01-1988		>= 5 < 30
01	020	1	0130	01-01-1988		>= 30 < 50
01	020	1	0140	01-01-1988		>= 50
01	020	1	0150	01-01-1988		>= 0 < 5
01	020	1	0160	01-01-1988		>= 5 < 30
01	020	1	0170	01-01-1988		>= 30
01	020	1	0180	01-01-1988		>= 0 < 5
01	020	1	0190	01-01-1988		>= 5

Record 33000 defines the different steps of the four components. In fact, there are 32 rows for Milk fat (010/0) and Milk proteins (020/0) and 19 columns for Starch/Glucose (010/1) and Sucrose/Invert sugar/Isoglucose (020/1). For all four components for each row and each column a Meursing Subheading (4-digit code) is defined.

With these codes (combination of four) each Meursing cell can be described – see Record 34005.

Record 34000

Meurs additional code SID	Additional code	Dat Start	Dat End
1	000	01-01-1988	
6	001	01-01-1988	
7	002	01-01-1988	
8	003	01-01-1988	
9	004	01-01-1988	
10	005	01-01-1988	
11	006	01-01-1988	
12	007	01-01-1988	
13	008	01-01-1988	
14	009	01-01-1988	
15	010	01-01-1988	
16	011	01-01-1988	
17	012	01-01-1988	

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Meurs additional code SID	Additional code	Dat Start	Dat End
18	013	01-01-1988	
19	015	01-01-1988	
20	016	01-01-1988	
21	017	01-01-1988	
24	020	01-01-1988	
5	021	01-01-1988	
25	022	01-01-1988	
26	023	01-01-1988	
27	024	01-01-1988	
28	025	01-01-1988	
29	026	01-01-1988	
30	027	01-01-1988	
and so on			

Record 34000 defines the Meursing additional code (3-digit). Additional codes used in TARIC have usual 4-digit consisting of a 1-digit additional code type (defined in record 12000) and the 3-digit additional code. In the case of Meursing additional code the additional code type 7 is used.

Record 34005

Record 34005 defines the Meursing table cell component. A Meursing table cell component contains the association between a Meursing additional code and a part of its nomenclature. All components with the same Meursing additional code will express the complete nomenclature. In fact, each Meursing table cell component consists of the four components (Milk fat, Milk proteins, Starch/Glucose and Sucrose/Invert sugar/ Isoglucose).

Example – Meursing additional code 7027 (027) is described as follows:

010/0 = Milk fat / Meursing subheading 0020 = ">= 0 < 1,5"

010/1 = Starch/Glucose / Meursing subheading 0080 = ">= 5 < 25"

020/0 = Milk proteins / Meursing subheading 0020 = ">= 2,5 < 6"

020/1 = Sucrose/Invert sugar/Isoglucose / Meursing subheading 0080 = ">= 30 < 50"

In fact this relevant cell is positioned in row 2 / column 8 of the Meursing table. The following table shows part of record 34005 (Dat start and Dat end is not shown). It is clear from this table that each Meursing additional code comprises four components, which are described by Meursing heading, Meursing row/column code and Meursing subheading.

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Meurs add.code SID	Meurs Tab Plan Id	Meurs heading No	Meurs Row / Col Code	Meurs Subheading No	Meurs Additional code
1	01	010	0	0010	000
1	01	010	1	0010	000
1	01	020	0	0010	000
1	01	020	1	0010	000
6	01	010	0	0010	001
6	01	010	1	0020	001
6	01	020	0	0010	001
6	01	020	1	0020	001
7	01	010	0	0010	002
7	01	010	1	0030	002
7	01	020	0	0010	002
7	01	020	1	0030	002
8	01	010	0	0010	003
8	01	010	1	0040	003
8	01	020	0	0010	003
8	01	020	1	0040	003
9	01	010	0	0010	004
9	01	010	1	0050	004
9	01	020	0	0010	004
9	01	020	1	0050	004
10	01	010	0	0010	005
10	01	010	1	0060	005
10	01	020	0	0010	005
10	01	020	1	0060	005
11	01	010	0	0010	006
11	01	010	1	0070	006
11	01	020	0	0010	006
11	01	020	1	0070	006
12	01	010	0	0010	007
12	01	010	1	0080	007
12	01	020	0	0010	007
12	01	020	1	0080	007
13	01	010	0	0010	008
13	01	010	1	0090	008
13	01	020	0	0010	008
13	01	020	1	0090	008
14	01	010	0	0010	009
14	01	010	1	0100	009
14	01	020	0	0010	009
14	01	020	1	0100	009
15	01	010	0	0010	010
15	01	010	1	0110	010
15	01	020	0	0010	010
15	01	020	1	0110	010
16	01	010	0	0010	011
16	01	010	1	0120	011
16	01	020	0	0010	011
16	01	020	1	0120	011
17	01	010	0	0010	012
17	01	010	1	0130	012
17	01	020	0	0010	012
17	01	020	1	0130	012

					TAR-UG
TARIC components					
Presentation of the Meursing Table in TARIC					
Meurs add.code SID	Meurs Tab Plan Id	Meurs heading No	Meurs Row / Col Code	Meurs Subheading No	Meurs Additional code
18	01	010	0	0010	013
18	01	010	1	0140	013
18	01	020	0	0010	013
18	01	020	1	0140	013
19	01	010	0	0010	015
19	01	010	1	0150	015
19	01	020	0	0010	015
19	01	020	1	0150	015
20	01	010	0	0010	016
20	01	010	1	0160	016
20	01	020	0	0010	016
20	01	020	1	0160	016
21	01	010	0	0010	017
21	01	010	1	0170	017
21	01	020	0	0010	017
21	01	020	1	0170	017
24	01	010	0	0020	020
24	01	010	1	0010	020
24	01	020	0	0020	020
24	01	020	1	0010	020
5	01	010	0	0020	021
5	01	010	1	0020	021
5	01	020	0	0020	021
5	01	020	1	0020	021
25	01	010	0	0020	022
25	01	010	1	0030	022
25	01	020	0	0020	022
25	01	020	1	0030	022
26	01	010	0	0020	023
26	01	010	1	0040	023
26	01	020	0	0020	023
26	01	020	1	0040	023
27	01	010	0	0020	024
27	01	010	1	0050	024
27	01	020	0	0020	024
27	01	020	1	0050	024
28	01	010	0	0020	025
28	01	010	1	0060	025
28	01	020	0	0020	025
28	01	020	1	0060	025
29	01	010	0	0020	026
29	01	010	1	0070	026
29	01	020	0	0020	026
29	01	020	1	0070	026
30	01	010	0	0020	027
30	01	010	1	0080	027
30	01	020	0	0020	027
30	01	020	1	0080	027
and so on					

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2.3. CHARTS

The TARIC database consists of:

- **Static data**

all records 1**** data which were not updated very often;
data with validity date.

- **Relation data**

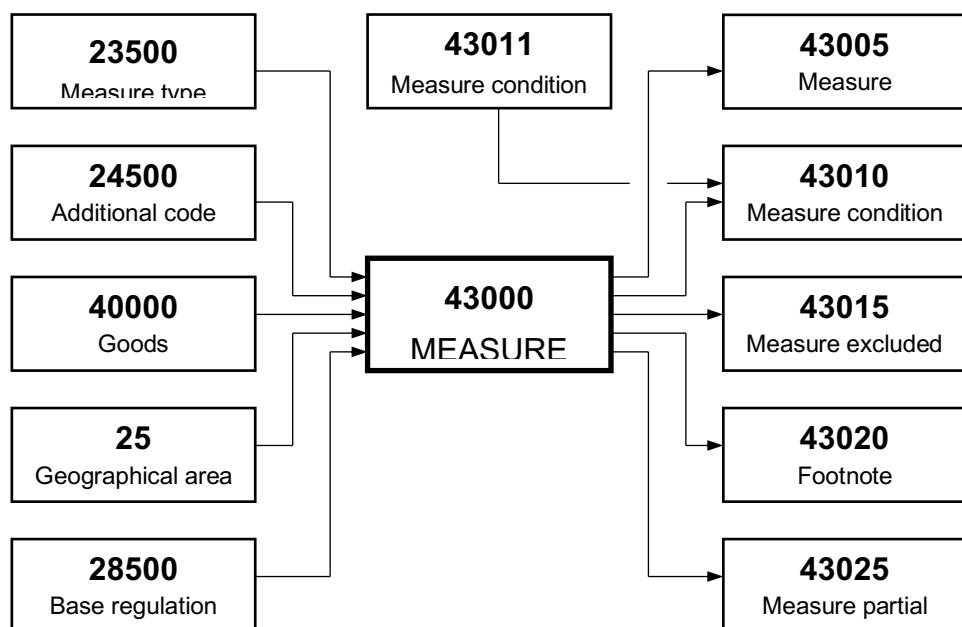
all records 2**** support for the dynamic records;
and 3**** data with validity date.

- **Dynamic data**

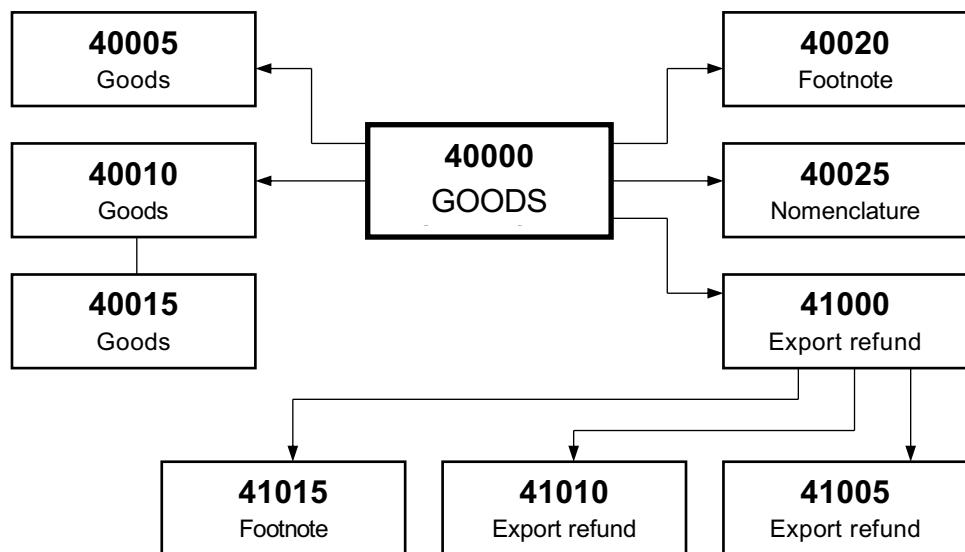
all records 4**** regularly updates – nomenclature and measures;
data with validity date.

The following charts show some examples of TARIC record groups:

2.3.1. Chart 1 – Measure



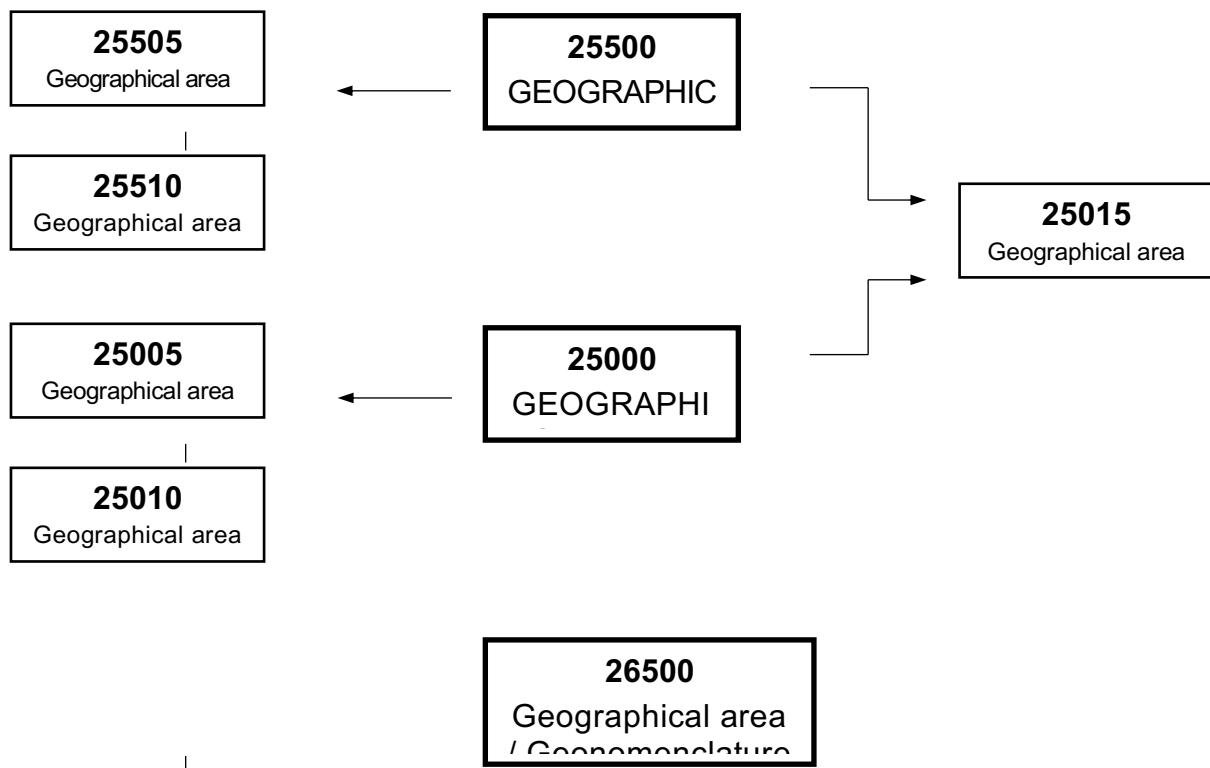
2.3.2. Chart 2 – Goods nomenclature



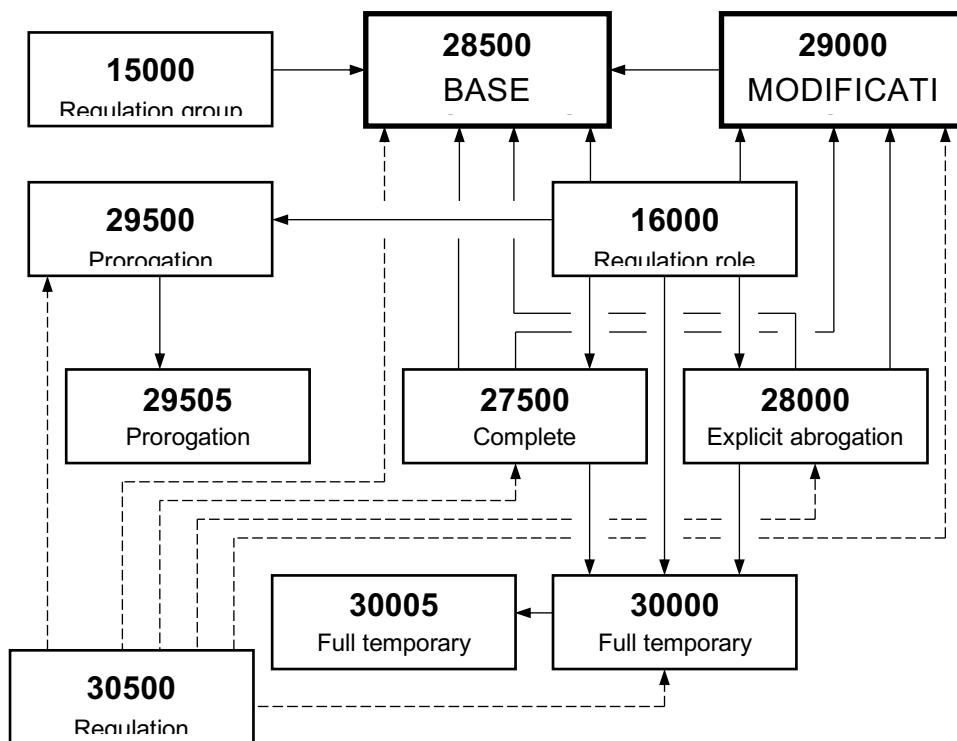
“Absorbed by” and “Derived from” records (40035 and 40040) are not included in the chart as they are not useful for the end user.

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2.3.3. Chart 3 – Geographical area

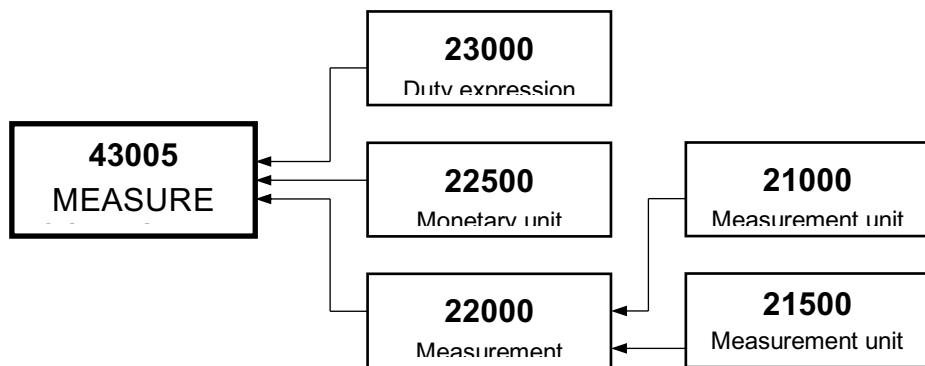


2.3.4. Chart 4 – Base regulation

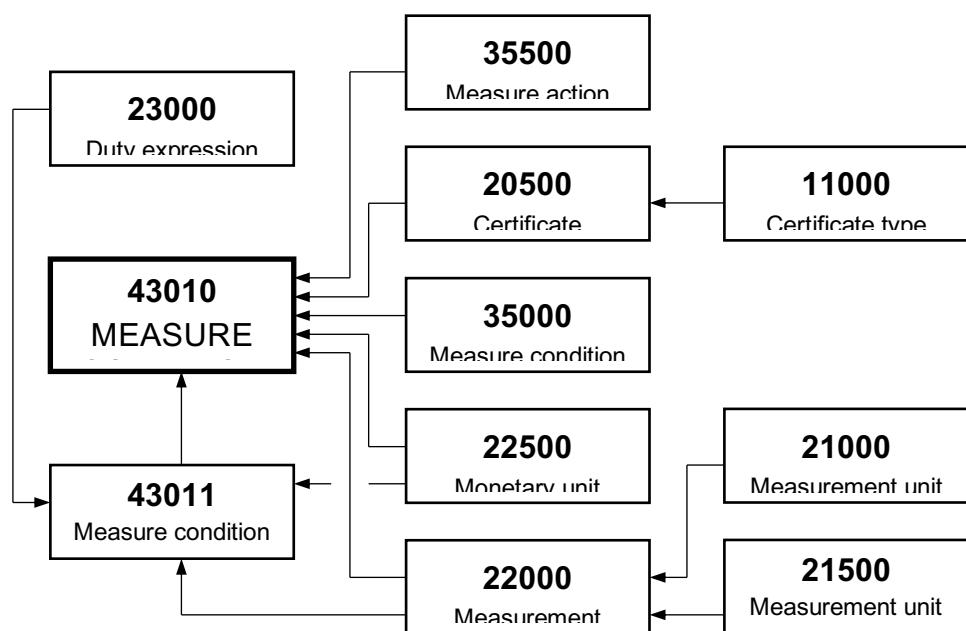


Some lines are dashed only for readability (in fact, the dashed lines show which kind of regulation can be replaced).

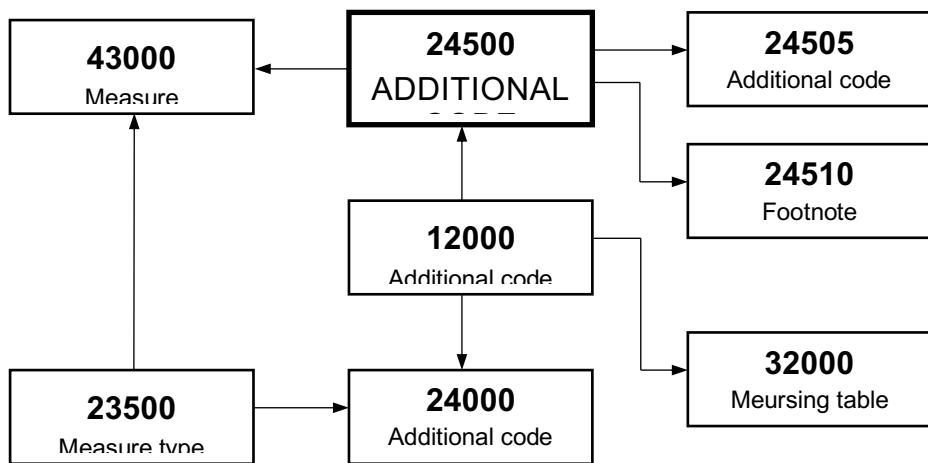
2.3.5. Chart 5 – Measure component



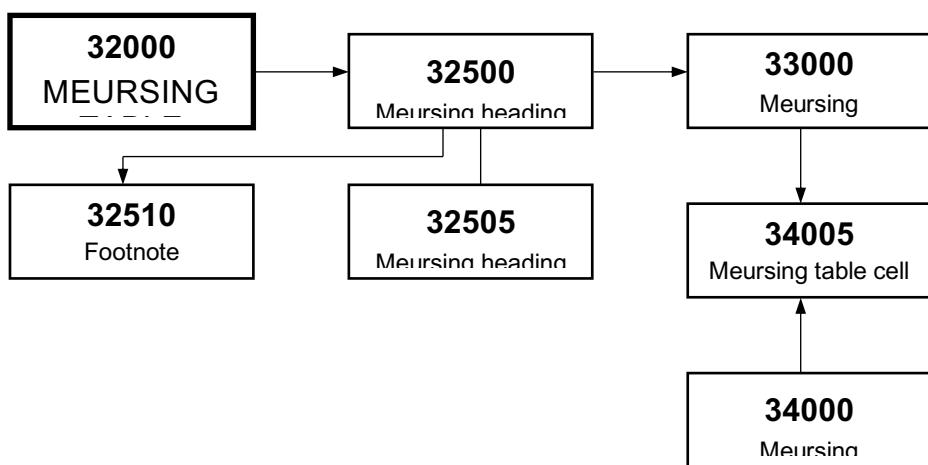
2.3.6. Chart 6 – Measure condition



2.3.7. Chart 7 – Additional code

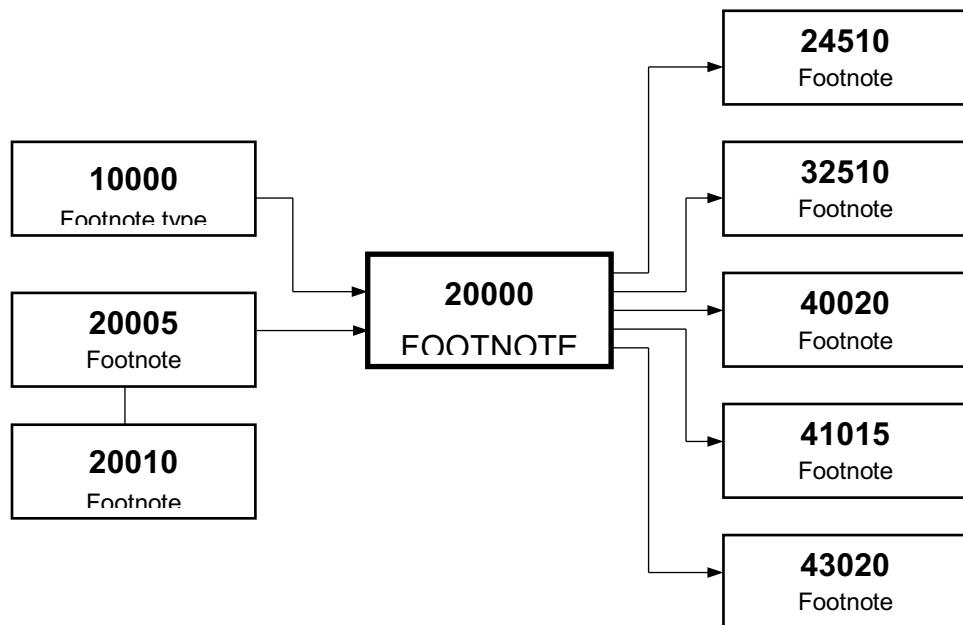


2.3.8. Chart 8 – Meursing table plan

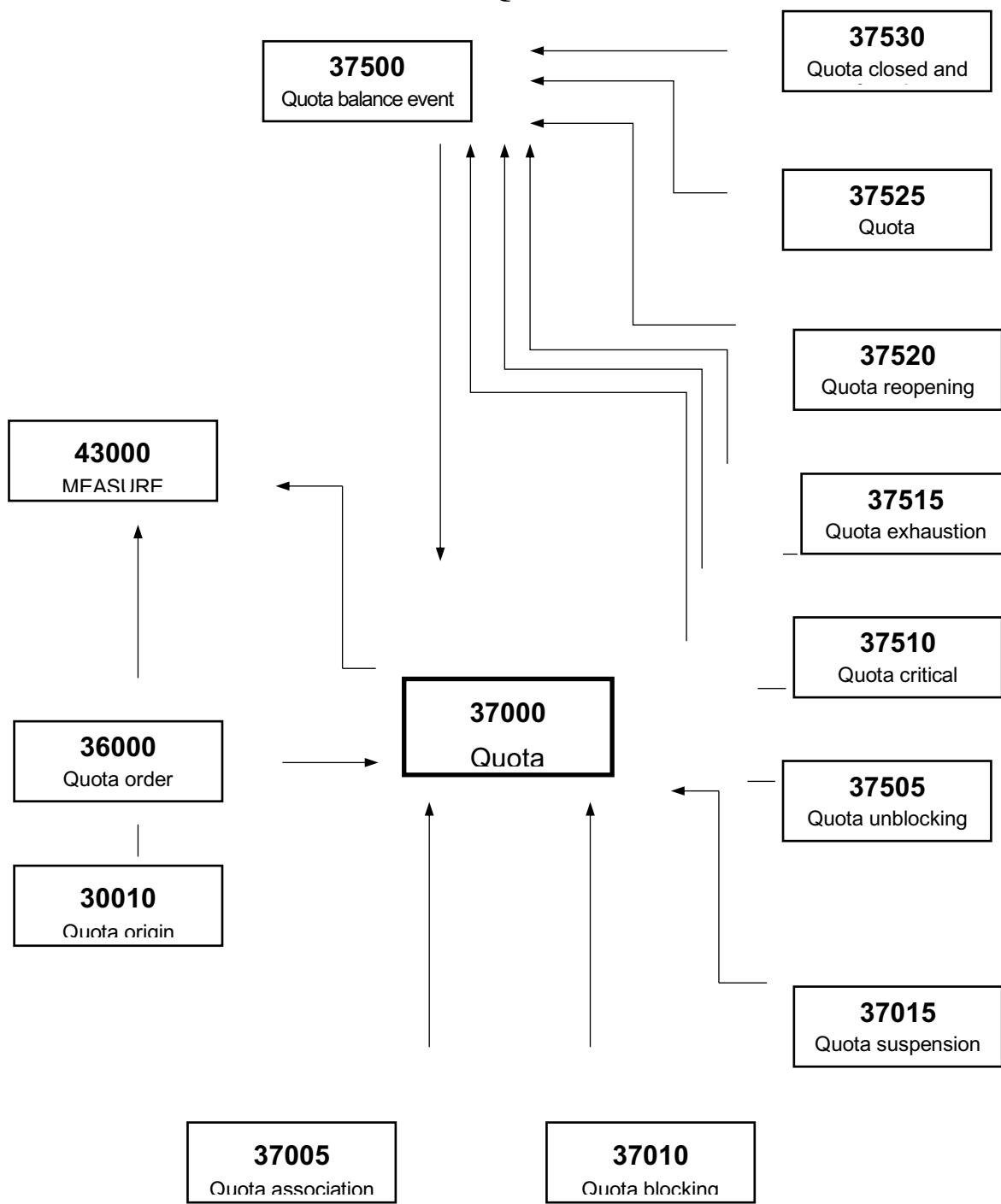


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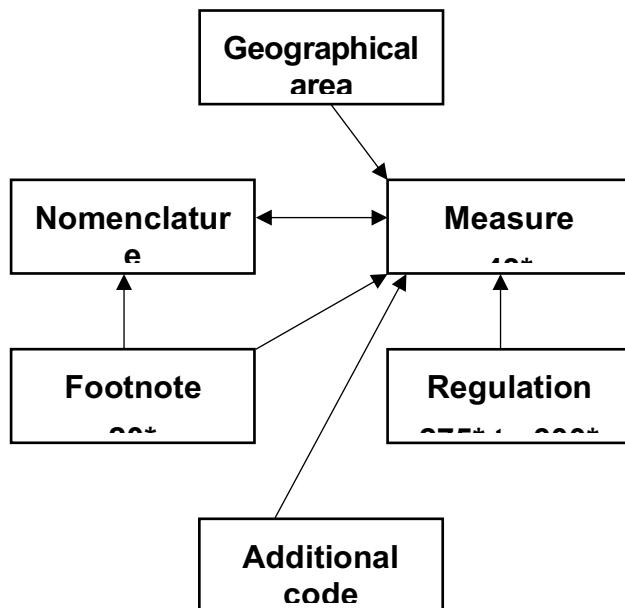
2.3.9. Chart 9 – Footnote



2.3.10. Chart 10 Tariff Quota elements



2.3.11. Chart 11 – Logical TARIC concept



A regulation **may** introduce **one or more** measures.

A measure **must** be introduced by **one and only one** regulation.

A geographical area **may** limit the effect of **one or more** measures.

A measure **must** be limited to **one and only one** geographical area.

A nomenclature **may** define the goods covered by **one or more** measures.

A measure **must** be for **one and only one** nomenclature.

A measure **may** be further qualified by **one or more** footnotes.

A nomenclature **may** be further qualified by **one or more** footnotes.

A footnote **may** limit the effect of **one or more** measures OR **may** further qualify **one or more** nomenclatures.

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3. TRANSMISSIONS

3.1. CONCEPTS

3.1.1. Full extraction

All systems using TARIC data need start-up data files for the initial uploading into their database. The full extraction is a set of files that contains a copy of the TARIC database in a format that can be automatically uploaded into another target database. Once this has been done, the target database is ready to receive the modification files (see below).

The full extraction files are separated into:

1. language dependent data, such as the descriptions of product codes,
2. language independent data, such as the duty rates defined in the measures.

The file containing language dependent data contains only one language.

The files are also separated according to the active data and the so-called "archive" data. The active data is the data that is valid at a given active date onwards. The validity of the data is defined by the validity period. The so-called "archive" data is the data that is valid at a given archive date onwards, but that is no longer valid at the active date. This second file is optional and is used to extract "old" data in case of need.

Example:

- Active date: 01 January 2002: the active file contains all data valid on 01 January 2002 or afterwards. It does not contain data that was closed before;
- Archive date: 01 July 2001: the archive file contains all data valid on 01 July 2001 or afterwards, but that is no longer valid on the active date: 01 January 2002. It does not contain data closed before 01 July 2001.

Due to their size, full extraction files can be delivered via storage media such as CD-ROM, but they are more often made available for ftp transfer.

Document 763 TAR-IDS "Interface Data Specifications" describes the format of the full extraction files.

3.1.2. Extraction of the modification file

To keep the national database up to date with the TARIC data it is necessary to create and transmit modification files. These files contain the updates made to the central TARIC database. They are generated regularly, usually every workday, and transmitted to the national administrations at 19:00 (Brussels time).

A modification file contains all the updates to the TARIC database made since the previous modification file was generated. It contains both language dependent and language independent data.

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National administrations that want to keep their databases up to date with TARIC data must process the modifications files sequentially. All the files must be processed, otherwise, there will be "gaps" in the updates and the national database will no longer be consistent with the central TARIC database of the Commission. Modification files are numbered sequentially in order to allow for their identification and sorting.

Modifications files are sent automatically to the national administrations via the CCN/CSI network.

Document XXI/763/92 TAR-IDS "Interface Data Specifications" describes the format of the modification files.

3.1.3. Reception and processing of the modification file

3.1.3.1. General

The daily modification file is sent via the CCN/CSI platform to the Member State. The further treatment of this file depends on the level of automation of the Member State. However, some action must be taken. This action can be a manual process or an automatic process. In the latter case, it is very important that the CCN/CSI platform and the local TARIC server are fully integrated in the network of the Member State. This chapter is intended as an overview of all possible technical solutions; it will only give a general description of possible approaches.

3.1.3.2. Manual procedure

The Member State must manually process the newly arrived modification file on the CCN/CSI platform. The exact nature of further processing of the incoming modification file depends on the available resources of the Member State.

3.1.3.3. Automatic procedure

This approach is recommended. Member States must monitor their systems for the arrival of TARIC files. The watchdog is a program that runs permanently. The main goals of this watchdog are:

- pick up the Taric modification file;
- check the status of the modification file;
- start the modification process of the local database.

3.1.3.4. Processing rules

During the process of the modification file the following rules are recommended:

- a general check of the modification file on header level (numbering, number of records);
- a format and content check of each field of the record;
- a logical control check when updating the local database;

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- make any processing errors available for the expert user¹;
- A dialogue process with the EU has to be started if logical errors are found.

3.2. EXAMPLES OF TRANSMISSIONS

3.2.1. General

The modification file makes use of some EDIFACT rules and guidelines. Detailed information about all used records and fields can be found in document TAXUD/763.

However to understand this chapter we need to explain some used terms:

- SEGMENT = a record composed of different data elements. Each data element is delimited by a “+” sign. A segment is delimited by a “” sign;
- DATA ELEMENT = a part of a segment. It can be single or composite. A composite data element is composed of different component data elements and each component is delimited by a “:” sign.

In this chapter, the layout of a transmission file will be described.

A transmission file contains 3 parts:

- the interchange or transmission: two records or segments (UNB and UNH);
- the marking out of a message within the interchange or transmission: two records or segments (UNZ and UNT);
- the message: “n” records.

3.2.2. Interchange

An interchange or transmission starts always with a UNB segment and ends with a UNZ segment.

UNB+XXIB:1+CEC/XXI/B5+BE+09072001:1803+TARIC'

UNB	Code of the segment
XXIB:1	identification and version number of the syntax
CEC/XXI/B5	identification of the sender of the interchange
BE	identification of the receiver of the interchange
09072001:1803	date and hour of the interchange
TARIC	interchange control reference

UNZ+01+TARIC'

¹ The customs officer responsible to integrate the national measure and to control the received information from TARIC

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UNZ	code of the segment
01	the number of messages within the interchange
TARIC	interchange control reference. This reference has to be the same as the control reference mentioned in UNB.

3.2.3. The message identification

The UNH segment identifies the start of a message within the interchange and the UNT segment indicates the end of a message within an interchange.

UNH+TBE1127+1127'

UNH	code of the segment
TBE1127	identification of the message
1127	common access reference

UNT+00000320+TBE1127'

UNT	code of the segment
00000320	number of segments within the message, including UNH and UNT
TBE1127	identification of the message. This id has to be the same as the id mentioned in UNH segment.

3.2.4. The message

A message contains “n” records. Each record begins with a common domain, followed by a data record. The common domain is composed of:

- Identification of the transaction;
- Identification of the data record;
- Sequence number;
- Update type.

Between the identification of the data record and the sequence number a “+” sign is used.

The unused fields within the data record are transmitted as blanks. However there is one exception. If the field is a text field then only the readable information is available. These types of fields are always at the end of a data record.

At the end of each message, a so-called control segment is available. This control message is identified by 999 as identification of the segment or record.

000537323033000+0000012202213296552IN 7208260000A203071020003D002113000006003900006610'

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3.2.4.1. The data record

3.2.4.1.1. Common domain

0005373230	The identification of a logical unit. This code is used to identify one or n data records as one logical unit The length of this field is fixed 10 digits.
33000	Identification of the data record. The length is fixed 5 digits.
00000012	each data record within the transmission files has a unique sequence number
2	The record has to be deleted from the local TARIC database

3.2.4.1.2. The data

The content and format of a data record depends on the code in the identification of the data record in the common domain. All the data records are explained in document TAXUD/763/92.

To complete this example a detailed description of data record 33000 is also available. Not all fields are present in the data record. For more detailed information read document TAXUD/763/92.

02213296	System identifier of the measure, a unique reference number for the measure given assigned by the system.
552	Measure type code, in this case representing definitive antidumping
IN	Country code for which the measure is applicable
7208260000	TARIC code for which the measure is applicable. In this case 7208260000 mean that the measure is applicable for all sub-divisions of code 720826.
A203	Additional code for the antidumping measure. The measure is only applicable for this additional code in combination with the TARIC code.
07102000	Validity start date of the measure
D	Role of the measure generating regulation, in this case it is a decision
0021130	number of the generating regulation
0	The base regulation is not stopped
00060039	System identifier for goods nomenclature
00006610	System identifier for additional code

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3.2.4.2. Special control record

This record is added for control purposes. It contains the identity of the records together with the number of those records in the message. It is always the last record of the message. Only the two first data elements (Identification of the record and the sequence number of the record) are delimited by a “+” sign.

```
999+00000319+0100000000010000000000110000000001200000000013000000000130000000
001500000000016000000000170000000002000000000720500000000210000000002150000000
022000000000225000000002300000000023500000000230000000002350000000525000000000
2550000000002600000000026500000000027000000000275000000000280000000002285000000002
9000000010295000000003000000000030500000001310000000003150000000032000000000320
5000000003300000000033000000000350000000003550000000003000000000031000000000320
0000000033000000393'
```

999	identification of the record (fixed field en content)
00000319	sequence number of the record
010	code of the record
00000000	no records of type 010 available in this message
100	code of the record
00000000	no records of type 100 available in this message

330	code of the record
00000393	393 records of type 330 available in this message

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4. INTEGRATION

4.1. INTEGRATION WORK

As explained in the introduction, the integration work could be defined as “the translation of the common customs legislation in codified data to insert in the TARIC database in order to send it properly to the Member States customs administrations and to ensure a **correct, simultaneous and uniform** application of this legislation”.

This integration work could be subdivided in two activities, the integration of the new legislation and the maintenance of existing legislation.

4.1.1. NEW LEGISLATION

The TARIC managers are actively participating in the elaboration of the proposals of new legislation regarding customs tariff and non-tariff measures. By the fact, they are aware in advance of what is to be expected as new legislation.

Indeed, the procedure of inter-service consultation gives the possibility to DG TAXUD to analyse and to comment the proposals of legislation prepared by author services like DG Trade, DG Enterprise and Industry, DG Agriculture and Rural Development, DG Maritime Affairs and Fisheries and others.

Once the proposals have received the agreement of all the consulted services, DG TAXUD considers them as a good base to start the integration work. The proposal will be introduced in TARIC as a non-approved draft regulation.

4.1.1.1. Legislation

The first step is to determine the role of the proposal. It will be important to analyse the draft regulation in order to define if it will create or modify measures (measure generating regulation) or only have an impact on the validity period of an existing legislation without affecting its content (abrogation, prorogation or Full Temporary Stop).

4.1.1.2. Goods codes

The second analysis will determine if it will be necessary to create new goods codes (in case products, which are not yet defined at TARIC level, are specifically concerned by the proposal).

In case of creation of a new goods code, it will be necessary to analyse the structure of the nomenclature where it has to be inserted, to define from which code the new one is derived and to create a residual (“other”) code.

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4.1.1.3. Measures

The third step is to check if some existing measures should be closed or modified in order to avoid a conflict with the measures to be inserted. This analysis requires a very deep study of the existing situation. Indeed, the TARIC managers have to consider the level (HS, CN or TARIC) at which the existing measures of the same type are integrated, their validity period and the origin to which they are linked (countries or country group).

4.1.1.4. Other elements

The complete integration of the new legislation in TARIC could imply the creation or the modification of secondary elements like footnotes, additional codes or certificates.

It should be noted that some basic elements like measure types, condition or action codes could have to be created; in this case, the Member States are informed of the proposed creation in order to adapt their system if necessary.

4.1.2. MAINTENANCE WORK

Each TARIC manager is responsible for specific files like antidumping duties, other trade measures, preferential agreements or GSP concessions. The integration of one file into the TARIC can influence the integration of another file. Therefore, the TARIC managers have to analyse the impact of any legislation (CN, autonomous suspensions or quotas, etc...) on the measures that are under their responsibility and take the required adaptation actions.

For example:

- the structure of the goods codes defined in the Combined Nomenclature evolves every year. This means that all the TARIC codes depending on the updated CN codes have to be updated as well, and consequently, all the measures integrated on these TARIC codes have to be moved as well;
- reduced duty rates are often defined as an arithmetic reduction from the third country duty rate (e.g.: 30% of the third country duty rate). Therefore, the reduced duty rates must be recomputed every time the third country duty rates change;
- the integration of some legislation requires sometimes breaking down CN codes into more detailed TARIC codes. This modification of the structure of the goods codes might require moving already existing measures.

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4.2. EXAMPLES

It should be noted that all the examples shown under this heading were only applicable at a certain date. If necessary the validity date of the example is indicated. Furthermore, the records shown are not perfectly in line with the Interface Data Specification (IDS) structure in order to make them more readable.

4.2.1. TARIFF MEASURES

4.2.1.1. Third country duty rates (*Erga Omnes*)

The customs duties applicable to imported goods originating in countries which are Contracting Parties to the GATT or with which the EU has concluded agreements containing the most-favoured-nation (MFN) tariff clause shall be the conventional duties.

It should be noted that, as these duties are shown in the Combined Nomenclature (CN), they are only linked to codes up to 8-digit level (CN code).

The EU has the right to decide autonomous duties beside the conventional ones. These duties are often a heritage of the past and are not often applied.

Integration into TARIC

Measure type 103

Code of origin **1011** (all third countries – “*Erga Omnes*”)

Example (simulation date: 01/01/2002)

Commission Regulation (EC) 2031/2001 (OJ L 279)

CN code 3206 49 10

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
103	1011	3206491000	01	0 %

4.2.1.2. Preferential duty rates

4.2.1.2.1. Preferential agreements (code 3xx in box 36 of SAD)

The EU has concluded a large number of preferential agreements with partner countries. Imports into the EU territory of products originating in these countries can benefit from tariff reductions.

Nevertheless, the application of these reduced duties is submitted to the presentation of a proof of origin.

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Integration into TARIC

Measure type **142**

Code of origin **Country ISO code** (see Regulation 2020/2001 – OJ L 273) or country groups codes

Example 1 (simulation date: 01/01/2002)

Decision 753/1999 (OJ L311) – Agreement EU-South Africa

TARIC code 1516 20 98 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
142	ZA	1516209800	01	2 %

Example 2 (simulation date: 01/07/2002)

Decision 2/2000 (OJ L 157) – Agreement EU-Mexico

TARIC code 1516 20 98 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
142	MX	1516209800	01	2.2 %

Example 3 (simulation date: 01/07/2000)

Regulation 1727/2000 (OJ L 198) – Agreement EU-Hungary

TARIC code 1516 20 98 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
142	HU	1516209800	01	0 %

4.2.1.2.2. Tariff concessions – GSP (code 2xx in box 36 of SAD)

In the framework of the General System for Preferences (GSP), the EU has reduced the import duty rates of products originating in developing countries (see regulation 2501/2001 OJ L346).

As the reductions are differently granted if the countries are benefiting from common or special arrangements (see Annex I of the regulation 2501/2001), it has been necessary to create different country groups.

Furthermore, as in the case of preferences, the application of these reduced duties is submitted to the presentation of a certificate, the Form A, or an origin declaration.

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Integration into TARIC

Measure type **142**

Code of origin **2005** (countries in column D – annex I of GSP regulation)

2027 ((incentive arrangement for sustainable development and good governance: countries in column I – annex I of GSP regulation)

2020 (countries benefiting of the general arrangements)

Example 1 (simulation date: 05/03/2001)

Regulation 2501/2001 (OJ L346) – GSP scheme 2002-2004

TARIC code 1500 00 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
142	2005	1500000000	01	0 %
Excluded countries (*)				
MM				

(*) It means that the reduction applies to all the countries members of the group 2005 except for Myanmar (MM).

Example 2 (simulation date: 01/01/2002)

Regulation 2501/2001 (OJ L346) – GSP scheme 2002-2004

TARIC code 1503 00 90 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
142	2027	1503009000	01	0 %

4.2.1.2.3. Customs union duty (code 4xx in box 36 of SAD)

The measure "customs union duty" reflects the requirement stated in Title II of Annex 38 "codes to be used in the forms" of the Commission Regulation (EC) No 2286/2003 of 18 December 2003 amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Union Customs Code (Text with EEA relevance) (OJ L 343, 31.12.2003).

That is to use the code 400 in box 36 of SAD, which means "non-imposition of customs duties under the provisions of customs union agreement concluded by the Union".

The measure was integrated for the following countries with which the European Union concluded Customs Union Agreement: Turkey, Andorra and San Marino.

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Integration into TARIC

Measure type 106

Code of origin **Country ISO code** (see Regulation 2020/2001 – OJ L 273)

Example 1 (simulation date: 01/01/2006)

Decision No 1/95 of the EC-Turkey Association Council of 22 December 1995 on implementing the final phase of the Customs Union (OJ L 35)

TARIC code 2101 11 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
106	TR	2101110000	01	0 %

Example 2 (simulation date: 01/01/2006)

Council Decision of 26 November 1990 on the conclusion of the agreement in the form of an exchange of letters between the European economic Union and the principality of Andorra (OJ L 374)

TARIC code 2942 00 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
106	AD	2942000000	01	0 %

Example 3 (simulation date: 01/01/2006)

Council Decision of 28 February 2002 on the conclusion of an agreement on co-operation and customs union between the European Economic Union and the Republic of San Marino and of the Protocol thereto following the enlargement which took effect on 1 January 1995 (OJ L 84)

TARIC code 0403 10 51 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
106	SM	0403105100	01	0 %

4.2.1.3. Suspensions

The EU can suspend totally or partially the autonomous common customs tariff for certain products. The base regulation of the autonomous suspensions is the regulation 1255/1996 (OJ L 158) which has been modified several times (two times a year) in order to add or to withdraw products from its annex.

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Suspensions on certain industrial and agricultural products

Integration into TARIC

Measure type 112

Code of origin **1011** (all third countries – “*Erga Omnes*”)

Example (simulation date: 01/01/2002)

Regulation 2499/2001 (OJ L340) – Suspension of the autonomous Common Customs Tariff duties on certain industrial, agricultural and fishery products

TARIC code 2917 20 00 40

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
112	1011	2917200040	01	0

4.2.1.3.1. Airworthiness suspensions

The Council Regulation (EC) No 1147/2002 of 25 June 2002, temporarily suspending the autonomous Common Customs Tariff duties on certain goods imported with airworthiness certificates, specifies that the suspension shall be conditional on submission of the original airworthiness certificate to the customs authorities when the goods are declared for release into free circulation.

A specific measure type (119) has been created for the integration of this legislation.

Integration into TARIC

Measure type **119**

Code of origin **1011** (all third countries – “*Erga Omnes*”)

Measure condition **C** (presentation of a document)

Certificate **A 119** (airworthiness certificate)

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
119	1011	2901000000	01	0%
Condition code	Certificate	Action code	Action amount	
C001	A119 (*)	27		
C002	(**)	07		

(*) The importer presents an airworthiness certificate, the applicable duty is 0%.

(**) The airworthiness certificate is not presented, the airworthiness suspension is not applicable.

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Integration	
Examples	

4.2.1.3.2. *Preferential suspensions*

In order to avoid any discrimination in the application of the tariff concessions, the EU may decide to suspend totally or partially the autonomous common customs tariff for certain products with specific origins.

This is the case for Ceuta and Melilla. As Morocco surrounds the territories of Ceuta and Melilla from the land side and in order to provide for similar business opportunities and to promote the economic development in those territories it was considered as appropriate to grant them a preferential treatment for certain categories of goods as for Morocco.

Integration into TARIC

Measure type **141**

Code of origin **XC (Ceuta) or XL (Melilla)**

Example (simulation date: 26/06/2004)

Council Regulation (EC) No 1140/2004 of 21 June 2004 suspending the autonomous Common Customs Tariff duties on certain fishery products originating in Ceuta and Melilla (OJ L 222)

TARIC code 1604 19 31 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
141	XC	1604193100	01	0

4.2.1.4. Tariff Quotas

4.2.1.4.1. *Autonomous tariff quotas*

Autonomous tariff quotas permit the total or partial waiver of the normal duties applicable to imported goods for a limited quantity, normally for an unlimited period of validity. Like the autonomous suspensions, they are exceptions to the general rule represented by the Common Customs Tariff.

Most tariff quotas are managed (by DG Taxation and Customs Union) on a ‘first-come first-served’ basis. The legal provisions governing the management of these tariff quotas are contained in Articles 308a to 308c of Regulation (EEC) No 2454/93 laying down provisions for the implementation of the Union Customs Code.

License based tariff quotas, managed by DG Agriculture and Rural Development, are detailed under 4.2.1.4.4.

In order to manage their volumes, a 6-digit Order Number identifies each quota.

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Integration into TARIC

Measure type **122**

Code of origin **1011** (all third countries – “*Erga Omnes*”) or a specific ISO country code

Order Number **09xxxx**

Example (simulation date: 01/01/2002)

Regulation 2559/2001 (OJ L344) – amending Regulation 2505/96 opening and providing for the administration of autonomous Union tariff quotas for certain agricultural and industrial products

TARIC code 2811 22 00 20

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
122	1011	092609	2811220020	01	0

It should be noted that TARIC 3 contains all the data regarding quotas in the records 36**** and 37****

4.2.1.4.2. WTO tariff quotas

Some tariff quotas are not autonomous but bound in GATT. Their management and insertion in TARIC follow the same way as the above mentioned autonomous tariff quotas.

Integration into TARIC

Measure type **122**

Code of origin **1011** (all third countries – “*Erga Omnes*”) or a specific ISO country code

Order Number **09xxxx**

Example (simulation date: 01/01/2006)

Regulation 32/2000 (OJ L 5) opening and providing for the administration of Union tariff quotas bound in GATT

TARIC code 4412 92 99 10

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
122	1011	090013	4412929910	01	0

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Integration	
Examples	

It should be noted that the distinction between the two types of tariff quotas (autonomous and WTO) could be made by the generating regulation and the specific order numbers used for the WTO tariff quotas.

4.2.1.4.3. Autonomous and WTO tariff quotas – Fishery products

As autonomous or WTO tariff quotas, they follow the same rules and the same management as the general ones, but for fishery products the benefit of these tariff quotas could be submitted to the respect of the reference prices as laid down in the annex of Regulation 120/2011 (OJ L 38) fixing them for the fishery year 2011 (yearly updated).

Integration into TARIC

Measure type	122
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”) or a specific ISO country code
Order Number	09xxxx
Condition	M (import price must be not less than the minimum price – see components) <i>the import price has to be compared with the amount shown in the condition components (in this example 122 EUR / ton)</i>
Action	01 (apply the action amount) 07 (the measure is not applicable)

Example (simulation date: 16/06/2005)

Regulation 32/2000 (OJ L 5) opening and providing for the administration of Union tariff quotas bound in GATT

TARIC code 0302 40 00 00

As the reference prices are fixed for certain species of fish and as their amount could depend on the quality, the size or the presentation of the product, the use of additional codes could be necessary.

In this example, the additional code F011 is used, its description is:

Herring of the species Clupea harengus; whole fish; Extra, A; size I

Measure type	Country of origin	Order Number	Goods nomenclature	Add. Code	Duty expression	Duty amount
122	1011	090006	0302400000	F011		
Condition code	Amount	Action code	Action amount			
M001	122 EUR / ton	01	0%			
M002	0 EUR / ton	07				

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Integration	
Examples	

4.2.1.4.4. License based autonomous or WTO tariff quotas managed by DG Agriculture and Rural Development

These tariff quotas are managed through a system of import licences. Various Council and Commission Regulations contain the specific provisions for the management of these tariff quotas.

As the presentation of an import licence is a condition to the application of these measures, it will appear as such.

Integration into TARIC

Measure type	122
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”) or a specific ISO country code
Order Number	09.xxxx
Condition	B (presentation of a certificate/licence/document)
Action	27 (apply the mentioned duty) 07 (the measure is not applicable)

Example (simulation date: 01/07/1999)

Regulation 996/1997 (OJ L 144) on the opening and administration of an import tariff quota for frozen thin skirt of bovine animals falling within CN code 0206 29 91

TARIC code 0206 29 91 39

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
122	1011	094020	0206299139	01	4%
Condition code	Certificate	Action code	Action amount		
B001	L074 (*)	27			
B002	(**)	07			

(*) This code refers to: “Import licence as mentioned in Reg. (EC) No 996/97 (OJ L 144)”

(**) This empty field means that no document is presented

4.2.1.4.5. Preferential tariff quotas

In the framework of several agreements that the European Union has concluded with third countries, as well as in the framework of autonomous preferential arrangements for some beneficiary countries, tariff concessions are provided for a pre-determined volume of goods. These tariff concessions are called 'preferential tariff quotas'.

Within these preferential tariff quotas, a predetermined volume of goods originating in a specified country can benefit at import into the Union from a more favourable rate of

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Examples	

duty than the normal third countries duty mentioned in the Combined Nomenclature (CN). Entitlement to benefit from preferential tariff quotas is subject to presentation of the necessary evidence of origin.

These quotas are managed as explained under 4.2.1.4.1 and 4.2.1.4.2

The system of the reference prices for fish (4.2.1.4.3) could also be applied for the preferential tariff quotas.

Integration into TARIC

Measure type	143
Code of origin	Country ISO code (see regulation 2020/2001 – OJ L 273)
Order Number	09.xxxx
Condition	B (for License based tariff quotas) or M (for reference prices for fish) <i>It should be noted that quotas can also be unconditional</i>

Example 1 (simulation date: 01/07/2002)

Regulation 886/2002 (OJ L 139) derogating from Regulation 2535/2001 laying down detailed rules for applying Council Regulation 1255/1999 as regards the import arrangements for milk and milk products and opening tariff quotas, and amending that Regulation

TARIC code 0401 30 11 10

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
143	CH	094155	0401301110	01	0%
Condition code	Certificate	Action code	Action amount		
B001	L051 (*)	27			
B002	(**)	07			

(*) This code refers to: "Import licence (Reg. No 2535/01, OJ L341 as amended by Regulation 886/2002, OJ L 139)"

(**) This empty field means that no document is presented

Example 2 (simulation date: 01/07/2002)

Regulation 747/2001 (OJ L 109) providing for the management of Union tariff quotas and of reference quantities for products eligible for preferences by virtue of agreements with certain Mediterranean countries

TARIC code 2204 29 98 10

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<u>Integration</u>	
<u>Examples</u>	

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
143	MA	091131	2204299810	01	0%

Example 3 (simulation date: 10/03/2004)

Regulation 499/96 (OJ L75) opening and providing for the administration of Union tariff quotas for certain fishery products and live horses originating in Iceland

TARIC code 0304 90 41 00

As explained under 3.2.1.4.3, the reference prices are fixed for certain species of fish and as their amount could depend on the quality, the size or the presentation of the product, the use of additional codes could be necessary.

In this example, the additional code F429 is used, its description is:

*Coalfish (*Pollachius virens*); pieces or other meat, except minced blocks*

Measure type	Country of origin	Order Number	Goods nomenclature	Add. Code	Duty expression	Duty amount
143	IS	090794	0304904100	F429		
Condition code	Amount	Action code	Action amount			
M001	987 EUR/ton	01		0%		
M002	0 EUR/ton	07				

4.2.1.4.6. *Customs union tariff quotas*

The tariff quotas under the customs union arrangements are managed as explained under 4.2.1.4.5.

The system of the reference prices for fish (4.2.1.4.3) could also be applied for the preferential tariff quotas.—

Integration into TARIC

Measure type **147**

Code of origin **Country ISO code** (see Regulation 2020/2001 – OJ L 273)

Example (simulation date: 01/01/2011)

Commission Regulation (EC) No 816/2007 of 12 July 2007 opening annual tariff quotas for the importation from Turkey of certain goods resulting from the processing of agricultural products covered by Council Regulation (EC) No 3448/93 (OJ L 183).

TARIC code 1704 90 30 00

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Integration					
Examples					
Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
147	TR	090229	1704903000	01	0 %

4.2.1.5. End use measures

4.2.1.5.1. End use legislation

The End use measures based on the CN regulation enforcing the following in the preliminary notes "Civil aircraft and goods for use in civil aircraft" (paragraph 5 refers to the civil aircraft end use goods eligible for duty relief) and on in the "General rules applicable both to nomenclature and to duties".

4.2.1.5.2. End use integration

The end use provisions are integrated into TARIC using different measures types depending on the nature of the duties (autonomous or preferential).

Example 1 (simulation date: 01/01/2007)

Measure type	105 (non-preferential duty under end use)			
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”)			
Measure condition	B (presentation of a document)			
Certificate	N 990 (Authorisation to use a customs procedure with economic impact/end-use)			

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
105	1011	0101901100	01	0%
Condition code	Certificate	Action code	Action amount	
B001	N990 (*)	27		
B002	(**)	08		

(*) The importer presents an authorisation to use a customs procedure with economic impact/end-use, the applicable duty is 0%.

(**) The authorisation is not presented, the economic operator must declare another tariff code.

Example 2 (simulation date: 01/01/2007)

Measure type 115 (autonomous suspension under end use)

Code of origin **1011** (all third countries – “*Erga Omnes*”)

Measure condition B (presentation of a document)

Integration	
Examples	

Certificate N 990 (Authorisation to use a customs procedure with economic impact/end-use)

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
115	1011	8501101010	01	0%
Condition code	Certificate	Action code	Action amount	
B001	N990 (*)	27		
B002	(**)	08		

(*) The importer presents an authorisation to use a customs procedure with economic impact/end-use, the applicable duty is 0%.

(**) The authorisation is not presented, the economic operator must declare another tariff code.

Example 3 (simulation date: 01/07/2007)

Measure type 123 (non preferential tariff quota under end use)
 Code of origin 1011 (all third countries – “*Erga Omnes*”)
 Measure condition B (presentation of a document)
 Certificate N 990 (Authorisation to use a customs procedure with economic impact/end-use)

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
123	1011	090114	0102902920	01	6%

Condition code	Certificate	Action code	Action amount
B001	N990 (*)	27	
B002	(**)	08	

(*) The importer presents an authorisation to use a customs procedure with economic impact/end-use, the applicable duty is 6%.

(**) The authorisation is not presented, the economic operator must declare another tariff code.

Example 4 (simulation date: 01/01/2007)

Measure type 145 (preference under end use)
 Code of origin Mexico
 Measure condition B (presentation of a document)
 Certificate N 990 (Authorisation to use a customs procedure with economic impact/end-use)

Integration
Examples

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
145	MX	1507101000	01	0%
Condition code	Certificate	Action code	Action amount	
B001	N990 (*)	27		
B002	(**)	08		

(*) The importer presents an authorisation to use a customs procedure with economic impact/end-use, the applicable duty is 0%.

(**) The authorisation is not presented, the economic operator must declare another tariff code.

Example 5 (simulation date: 01/01/2010)

Measure type 146 (preferential tariff quota under end use)

Code of origin Egypt

Measure condition B (presentation of a document)

Certificate N 990 (Authorisation to use a customs procedure with economic impact/end-use)

Measure type	Country of origin	Order Number	Goods nomenclature	Duty expression	Duty amount
146	EG	091727	1515501100	01	0%

Condition code	Certificate	Action code	Action amount
B001	N990 (*)	27	
B002	(**)	08	

(*) The importer presents an authorisation to use a customs procedure with economic impact/end-use, the applicable duty is 0%.

(**) The authorisation is not presented, the economic operator must declare another tariff code.

4.2.1.6. Anti-dumping and countervailing duties

4.2.1.6.1. Anti-dumping legislation

The present anti-dumping law of the Union is based on **Council Regulation (EC) No 1225/2009** (OJ L 343) which took account of the results of the Uruguay Round, and notably the WTO Anti-dumping Code. Anti-dumping measures are the most important trade policy instruments of the Union against unfair trade practices as defined by the WTO agreement.

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The following explanation for anti-dumping duties is also applicable for countervailing duties.

An anti-dumping procedure consists usually of the following four stages:

Initiation

For the initiation of an anti-dumping procedure a representative of the Union industry for a specific product lodges a complaint to the Commission or to a Member State, which shall forward it to the Commission, alleging that a certain product has been imported into the EU at dumped prices and that these imports have caused injury to producers of like products in the EU. The Commission decides after consultation with the relevant services (DG Enterprise and Industry, DG TAXUD and Legal Service) and the Member States whether the procedure could be initiated on the basis of the complaint or not. The decision to initiate is published as a notice in the OJ series C.

Investigation

After the initiation of the procedure the representatives of the exporting country, producers in the exporting country and the Union and importers are informed about the initiation. Questionnaires are sent to Union producers, exporters and importers in order to collect the necessary information for the determination of dumping, injury and causality which is subsequently verified by DG TRADE on the premises of the company concerned.

Provisional measures

When a first evaluation of the results of the investigation shows that there is dumping and material injury and that Union interest calls for measures, a provisional anti-dumping duty is imposed by Commission Regulation. The relevant services (DG Enterprise and Industry, DG TAXUD and Legal Service) and the Member States are consulted before the Commission takes the decision.

The provisional duties shall be imposed no earlier than 60 days from the initiation of the proceedings but no later than nine months from the initiation of the proceedings.

Provisional duties may be imposed for six months and extended for a further three months or they may be imposed for nine months.

Definitive determination

Before a definitive determination, all interested parties are informed by DG TRADE about the essential facts and considerations on the basis of which definitive measures might be proposed to the Council and are allowed to comment on the disclosure. When after the analysis of the facts, comments and other information available to the Commission, it is determined that definitive anti-dumping measures are possible and necessary, a proposal for imposition of definitive measures is transmitted to the Council which decides by simple majority on its merits.

Beside the normal anti-dumping investigation the following other investigations are covered by Regulation 1225/2009:

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Review – this investigation is lodged with the aim of establishing whether an existing anti-dumping measure is still necessary or needs to be modified due to changed circumstances.

Sunset review[expiry review] – anti-dumping measures usually expiry after five years. This investigation is lodged with the aim of establishing whether an expiring anti-dumping measure should be maintained or not.

Newcomer review – this investigation is lodged with the aim to establish whether and at what level the imports of a new exporter, which have not exported the product during the period of investigation on which the measures were based, should be subject to the anti-dumping duty in force.

Circumvention – this investigation is lodged with the aim of establishing whether an existing anti-dumping measure has been circumvented by an assembly operation in the Union or a third country not subject to an anti-dumping duty and whether the imports from such a third country or the imports of parts should be subject to the existing duty.

Absorption – this investigation is lodged with the aim of establishing whether an existing anti-dumping measure has had an effect on resale prices or subsequent selling prices in the Union.

There are some further stages within the anti-dumping procedure

Undertakings

If an exporter voluntarily undertakes to change his price or ceases exporting goods at dumping prices to the Commission's satisfaction, the provisional or definitive anti-dumping duties may be withdrawn.

Suspended anti-dumping

Anti-dumping measures may be suspended for up to nine months, following consultation of the Advisory Committee, by a Decision of the Commission. The suspension may be extended for a further period, not exceeding one year, if the Council so decides, acting on a proposal from the Commission.

Customs registration of imports

After consultation of the Advisory Committee, the Commission may direct customs authorities to register imports for customs purposes. This is done by a Regulation and may not last longer than nine months.

Reports

The Member States reports regularly to the Commission on imports of goods subject to anti-dumping investigations and anti-dumping measures.

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The following statutory deadlines have been set for the different stages of anti-dumping investigations:

Initiation

45 days between lodging of complaint and publication of the initiation in the OJ.

Provisional determination

9 months between the initiation and the publication of provisional measures in the OJ.

Proposal for definitive measures to the Council

5 months after publication of provisional measures in the OJ or
14 months after publication of the initiation in the OJ.

Council decision

1 month after transmission of the proposal to the Council or
6 months after publication of provisional measures in the OJ or
15 months after publication of the initiation in the OJ.

Given that anti-dumping duties are a particular type of customs duty and are collected by the Customs Administrations of Member States the customs aspects are quite naturally very important components of the anti-dumping proceedings. Unless otherwise specified, the provisions in customs legislation apply also to anti-dumping duties.

For each stage of the anti-dumping proceeding, from notice of initiation to expiry, there is a corresponding integration of data into the TARIC database. Data is then transmitted electronically and concerns a measure type corresponding to each stage, the product description and codes (CN and TARIC), legal references, origin, amount of duties, additional TARIC codes for particular companies, dates of entry into force and expiry dates.

Measures with duty rates

- 551 provisional anti-dumping duty
- 552 definitive anti-dumping duty
- 553 provisional countervailing duty
- 554 definitive countervailing duty
- 555 anti-dumping pending collection

Measures without duty rates

- 561 dumping or countervailing proceeding notices of initiation
- 562 suspended anti-dumping or countervailing duty

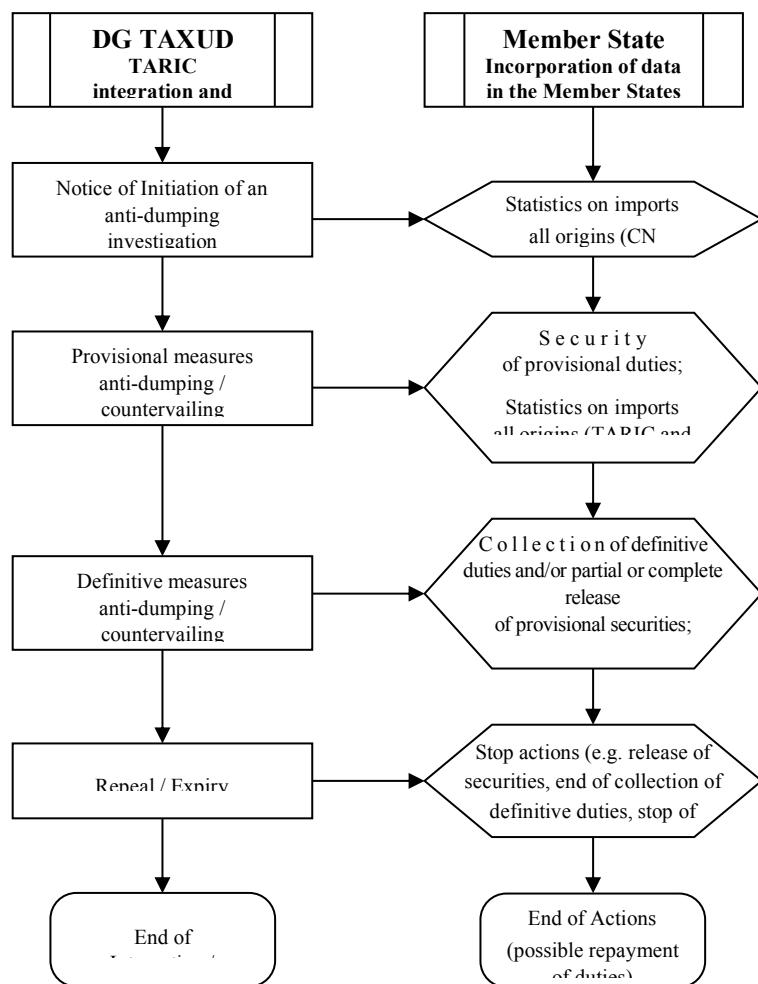
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- 564 anti-dumping or countervailing registration
- 565 anti-dumping or countervailing review
- 566 anti-dumping or countervailing statistics
- 570 anti-dumping control or countervailing

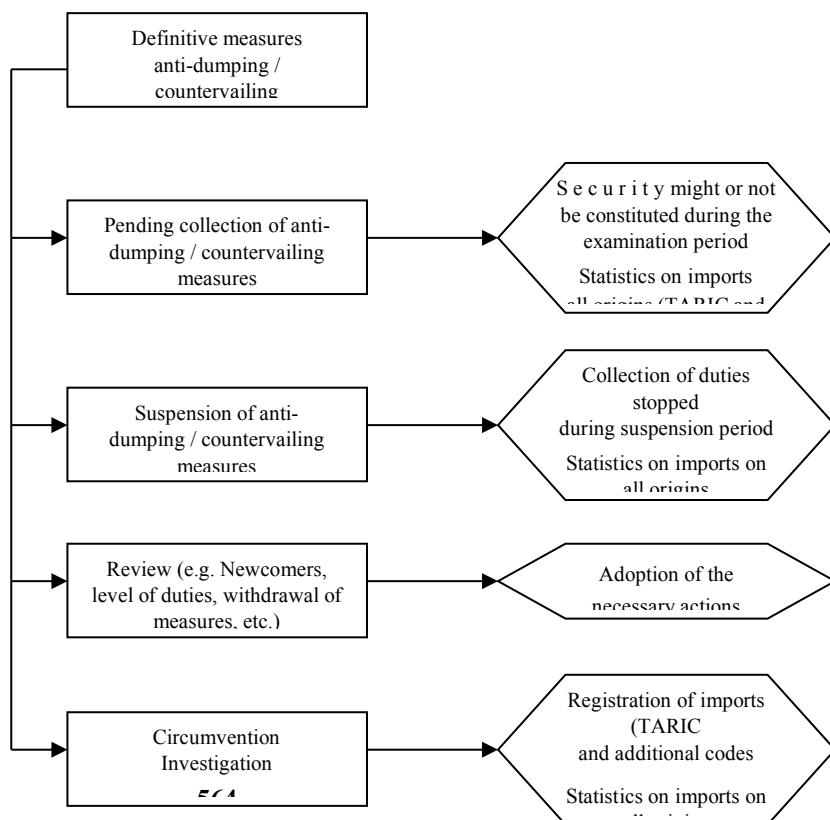
4.2.1.6.2. Flowcharts

The flowcharts below give an overview of the different steps of integration into TARIC and of the transmission to Member States corresponding to the different stages of anti-dumping proceeding and the related actions to be undertaken by the Member States.

DG TAXUD and Member States Actions based on anti-dumping legislation



DG TAXUD and Member States Actions based on anti-dumping legislation



4.2.1.6.3. Replacement of provisional anti-dumping measures by definitive measures

Before the imposition and collection of definitive anti-dumping duties there is normally a preceding period where provisional anti-dumping duties are imposed. During this period customs authorities required securities equivalent to the level of the provisional duties (see articles 189-200 Union Customs Code – CCC).

After the imposition of the definitive duties, the securities are usually entered in the accounts as definitive duties [see article 218 (2) second paragraph CCC]. The collection of those securities follows certain rules that have been defined in the anti-dumping base regulation (1225/2009). The anti-dumping legislation imposing the definitive duties and replacing the provisional legislation also includes the necessary provisions for the collection of provisional anti-dumping duties.

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The following situations are the most common ones customs authorities are confronted with:

4.2.1.6.3.1. General principles

- The rates of the definitive antidumping duties are equal to the rates of the provisional anti-dumping duties → The securities lodged during the provisional period are collected at the level of the definitive anti-dumping duty rates.
- The rates of the definitive anti-dumping duties are inferior to the rates of the provisional anti-dumping duties → The securities lodged during the provisional period are collected to the level of the definitive anti-dumping duty rates and the difference is released.
- The rates of the definitive anti-dumping duties are superior to the rates of the provisional anti-dumping duties → The securities lodged during the provisional period are collected at the level of the rates of the provisional anti-dumping duty.

4.2.1.6.3.2. Particular cases

- The provisional legislation imposed duties on a certain product. The definitive legislation, however, targets a more specific product reducing the product scope → The securities constituted during the provisional period must be collected following the general rules but only for the product mentioned in the definitive legislation. The remaining securities constituted for the initial product definition must be released.
- The definitive legislation reduces the number of origins targeted → The securities constituted for the origins which are not subject to the definitive duties are released.
- The definitive legislation exempts or reduces the duty rates applicable to certain companies → The securities constituted for the products exported by the companies which are not subject to the definitive duty or to which a reduced rate applies, must be either released or collected at the level of the reduced definitive duty rates.

4.2.1.6.3.3. Treatment in TARIC

- Concerning integration into TARIC, the definitive anti-dumping legislation always relates to the provisional anti-dumping legislation.
- When provisional legislation is closed, the related definitive regulation immediately comes into force and customs authorities are required to proceed to the collection of the securities and definitive duties.
- If the provisional anti-dumping legislation is closed in the TARIC database (or it is explicitly repealed by a particular legal act), without the subsequent integration of definitive legislation, the securities must be released.

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- The delayed integration of definitive duties might, however, give rise to misinterpretations. These cases are rare but might happen (for instance, during the weekend).
- To avoid these situations no end-date will be given to the provisional legislation at the moment of its initial integration into TARIC database even if the end-date is explicitly mentioned in the provisional legislation.
- The end-date of the provisional duties is only integrated at the moment of the integration of the definitive duty or if it is sure that no definitive duties will be imposed.

4.2.1.6.4. *Collection of anti-dumping statistical data*

Member States are obliged, pursuant to article 14 (6) of Regulation (EC) No 1225/2009, to report on a monthly basis the import trade of the products subject to anti-dumping investigations or duties.

The essential purpose of 14(6) reports is to give the Union an instrument to ensure the proper enforcement of anti-dumping measures. The Commission has the responsibility to reach the objectives listed below, and the 14(6) reports are a tool for accomplishing this.

- A follow-up of the effectiveness of anti-dumping measures;
- A follow-up of the effectiveness of and compliance with undertakings;
- Identifying the risk of circumvention;
- Ensuring correct application of duties imposed;
- Providing information that can be used in review investigations.

A measure for statistical purposes (measure type 566) is to be applied on an *Erga Omnes* base due to the fact that in addition to the origins concerned by the anti-dumping measure, statistical data should also be collected for all other origins of the product that is subject to, at least, one anti-dumping measure. Measure type 566 will be linked to the product code for which exists at least one anti-dumping measure and it will have a start-date of the first anti-dumping measure attached to that product code. The end-date will be equal to the end-date of the last anti-dumping measure to the product concerned.

Member States must also report, for statistical purposes, imports under measure types 551 to 555 and 561, 562, 564.

4.2.1.6.5. *Integration*

Integration into TARIC

Measure types **551, 552, 553, 554 and 555** (measures with duty rates)

Measure types **561, 562, 563, 564, 565, 566 and 570** (measures without duty rates)

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Code of origin	Country ISO code (see regulation 2020/2001 – OJ L 273)
Conditions	A (presentation of an antidumping document) F (net free at frontier price before duty must be equal to or more than the minimum price (see components)) N (CIF price before duty must be equal to or more than the minimum price (see components))
Certificate	certificate type D (anti-dumping certificate)
Actions	01 (apply the action amount (see components)) 07 (measure not applied) 11 (apply the difference between the action amount (see components) and the free at frontier price before duty) 12 (apply the difference between the action amount (see components) and the CIF price before duty)
Additional codes	additional code types 8, A or B

Example 1 (simulation date: 28/02/2002)

Commission Regulation (EC) 358/2002 (OJ L 56)

TARIC code 7307 93 11 91 / measure type 551 / country = RU

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
551	RU	7307931191	01	43.3 %

Example 2 (simulation date: 11/08/2000)

Commission Decision 1758/2000/ECSC (OJ L 202)

TARIC code 7208 51 30 10 / additional code A069 / measure type 552 / country = RO

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	RO	7208513010	A069		

Condition code	Certificate	Action code	Duty expression	Duty amount
A 001	D 005	01	01	0.0 %
A 002		01	01	5.7 %

Exemption from the duty (5,7 %) shall be conditional upon presentation of an undertaking invoice (condition code A 001, certificate code D 005).

If no undertaking invoice is presented, the residual duty rate for this company (additional code A069) has to be applied (condition code A 002).

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Example 3 (simulation date: 12/03/1999)

Council Regulation (EC) No 2402/1998 (OJ L 298) amended by **Council Regulations (EC) Nos 2315/2000** (OJ L 267) and **2788/2000** (OJ L 324)

TARIC code 8104 19 00 21 / additional codes 8592, 8900 or A156 / measure type 552 / country = CN

Case a

No anti-dumping duty has to be collected if the product is not as specified in the annex of Regulation 2402/1998 (additional code 8592 has to be declared)

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	CN	8104190021	8592	01	0.0 %

Case b

The amount of the anti-dumping duty shall be the difference between the minimum import price of 2622 EUR / ton and the CIF Union frontier price in all cases where the latter is:

- less than the minimum import price, and
- established on the basis of an invoice issued by an exporter located in the People's Republic of China to a party unrelated to it.

No duty shall be collected where the CIF Union frontier price per ton is equal to or higher than the minimum import price (additional code A156 has to be declared)

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	CN	8104190021	A156		
Condition code	Condition amount	Action code	Action amount		
N 001	2622.00 EUR / ton	01	0.00 EUR / ton		
N 002	0.00 EUR / ton	12	2622.00 EUR / ton		

In this case, action 01 means “apply the amount of the action (see components) when the CIF Union frontier price is equal or higher than the condition amount”. For example, a CIF Union frontier price of 2700 EUR / ton is higher than 2622 EUR / ton (N 001) – therefore, the action for condition N 001 (0.00 EUR / ton) has to be applied (anti-dumping duty = 0.00).

Action 12 means “apply the difference between the action amount (see components) and the CIF Union frontier price”. For example a CIF Union frontier price of 2500 EUR / ton is higher than 0.00 EUR / ton (N 002) but less than 2622 EUR / ton (N 001) – therefore, the action for condition N 002 (2622 less 2500 = 122) has to be applied (anti-dumping duty = 122 EUR / ton).

Case c

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Integration	
Examples	

The amount of the anti-dumping duty shall be equal to an ad valorem duty of 63.4% in all other cases not described under *case b* above (additional code 8900 has to be declared).

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	CN	8104190021	8900	01	63.4 %

Example 4 (simulation date: 01/01/2001)

Council Regulation (EC) No 2603/2000 (OJ L 301) – countervailing duty

Council Regulation (EC) No 2604/2000 (OJ L 301) – anti-dumping duty

TARIC code 3907 60 20 00 / additional code A181 / measure types 552 and 554 / country = IN

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	IN	3907602000	A181		
554	IN	3970760200	A181		

Measure type	Condition code	Certificate	Action code	Duty expression	Duty amount
552	A 001	D 005	01	01	0.0 EUR / ton
552	A 002		01	01	181.7 EUR / ton
554	A 001	D 005	01	01	0.0 EUR / ton
554	A 002		01	01	41.3 EUR / ton

Exemption from the duty (552 – 181.70 EUR / ton; 554 – 41.30 EUR / ton) shall be conditional upon presentation of an undertaking invoice (D 005 in both cases). If no undertaking invoice is presented, the residual duty rate for this company (additional code A181) has to be applied (condition code A 002 in both cases).

Only one additional code for one company (A181 – Reliance Industries Ltd) is used for the anti-dumping duty and the countervailing duty!

Example 5 (simulation date: 01/01/1999)

Commission Regulation (EC) No 467/1998 (OJ L 60)

TARIC code 6403 99 98 90 / additional code 8760 / measure type 552 / country = ID

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Integration	
Examples	

Case a – net free at frontier price = 6.00 EUR / pair

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	ID	6403999890	8760		
Condition code	Condition amount	Action code	Action amount		
F 001	5.70 EUR / pair	01	0.00 EUR / pair		
F 002	5.59 EUR / pair	11	5.70 EUR / pair		
F 003	0.00 EUR / pair	01		2.0 %	

Action 01 linked with an F condition means “apply the amount of the action (see components) when the import price is equal or higher than the condition amount (net free at frontier price)”. A net free at frontier price of 6.00 EUR / pair is higher than 5.70 / pair (condition code F 001) – therefore, the duty rate for condition F 001 (0.00 EUR / pair) has to be applied.

Case b – net free at frontier price = 5.60 EUR / pair

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	ID	6403999890	8760		
Condition code	Condition amount	Action code	Action amount		
F 001	5.70 EUR / pair	01	0.00 EUR / pair		
F 002	5.59 EUR / pair	11	5.70 EUR / pair		
F 003	0.00 EUR / pair	01		2.0 %	

Action 11 means “apply the difference between the action amount (see components) and the net free at frontier price”. A net free at frontier price of 5.60 EUR / pair is higher than 5.59 EUR / pair (F 002) but less than 5.70 EUR / pair (F 001) – therefore, the action for condition F 002 (5.70 less 5.60 = 0.10) has to be applied (definitive antidumping duty = 0.10 EUR / pair).

Case c – net free at frontier price = 5.50 EUR / pair

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	ID	6403999890	8760		
Condition code	Condition amount	Action code	Action amount		
F 001	5.70 EUR / pair	01	0.00 EUR / pair		
F 002	5.59 EUR / pair	11	5.70 EUR / pair		
F 003	0.00 EUR / pair	01		2.0 %	

	TAR-UG
Integration	
Examples	

Action 01 linked with an F condition means “apply the amount of the action (see components) when the net free at frontier price is equal or higher than the condition amount and less than the previous condition amount”. A net free at frontier price of 5.50 EUR / pair is higher than 0.00 EUR / pair (condition code F 003) but less than 5.59 EUR / pair (condition code F 002) – therefore, the duty rate for condition F 003 (2.0 %) has to be applied.

4.2.1.6.6. *Integration of antidumping duty in the context of end use nomenclature lines*

With the deletion of the end use subheadings from the Combined Nomenclature, it may arise that an antidumping duty is imposed for a NC code where both end use and non-end use goods are classified.

If the end use procedure is authorised, the imports are exempted from antidumping duty; if the procedure is not authorised, the antidumping duties are levied.

In order to overcome this problem, the NC subheadings are further divided into TARIC lines and the antidumping measures are integrated on the non-end use TARIC subheading.

To avoid a circumvention of the antidumping duties by declaring the wrong TARIC code, a measure 464 (Declaration of subheading submitted to end use provisions) is integrated for the end use TARIC codes (see 4.2.2.6).

4.2.1.7. Import licence

4.2.1.7.1. *Import regardless of the preferential regime*

Commission Regulation (EC) No 376/2008 (OJ L 114)

The entry in the free circulation is subject to the presentation of an import licence AGRIM. Licence allows trading a quantity of goods within a set period. In annex II of Commission Regulation 376/2008 several exemptions are listed.

Integration into TARIC

Measure type	465
Condition	E (quantity equal or less than condition amount or presentation of a certificate/licence)
Certificate	L001 (AGRIM)
Action codes	04 (Entry into free circulation is not allowed) 24 (Entry into free circulation allowed)

Example (simulation date: 01/07/2008)

TARIC code 0709 90 39 00 / measure type 465 / exemption (annex II) = 100 kg

	TAR-UG
Integration	
Examples	

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
465	1011	0709903900		

Condition code	Certificate	Condition amount	Monetary unit	Measurement unit	Action code
E 001	L 001				24
E 002		100		KGM	24
E 003					04

Condition code E 001: the imported amount is higher than 100 kg and an AGRIM licence (L001) is presented.

Condition code E 002: the imported amount is 100 kg or less and no licence has been presented.

In both cases action code 24 apply, the entry into free circulation is allowed.

Condition code E 003: the imported amount is higher than 100 kg and no licence has been presented. In this case, action code 04 applies, the entry into free circulation is not allowed.

The integration for export licences is similar to the above description, but using measure type 467.

4.2.1.7.2. Import under the preferential regime

In the case of the application of reduced duty rates, an AGRIM licence must always be presented and there is no exemption allowed. For the application of a reduced duty rate, a special remark must be shown on the licence. Such remarks are presented in boxes 20 and/or 24 of the SAD. The required remark for box 20 is given in the relevant regulations for quotas or preferential duties (e.g. **Commission Regulation (EC) No 2535/2001** (OJ L 341) – laying down detailed rules for applying Council Regulation (EC) No 1255/1999 as regards the import arrangements for milk and milk products and opening tariff quotas. The remark for box 24 is described in article 48 of **Commission Regulation No 376/2008** (OJ L 114)

Integration into TARIC

Measure types	122, 142, 143 or 144
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”), Country ISO code (see regulation 2020/2001 – OJ L 273) or country groups codes
Condition	C (Presentation of a certificate/licence/document) Q (Presentation of an endorsed certificate/licence)

	TAR-UG
Integration	
Examples	

Certificate

L 100 (import licence with a remark in accordance with the conditions laid down in the relevant Regulation)

Y100 (special entries on the import licence AGRIM)

Action code

27 (apply the mentioned duty)

07 (the measure is not applicable)

Example (simulation date: 01/07/2008)

TARIC code 0405 10 00 00 / measure type 143 / country = MD

Measure type	Country of origin	Goods nomenclature	Order Number	Duty expression	Duty amount
143	MD	0405100000	094210	01	0 EUR / 100 kg

Condition code	Certificate	Action code	Action amount
C001	L001	27	
C001		07	
Q 001	Y100	27	
Q 002		07	

Action code 27 means that the measure (preferential tariff quota) is applicable as a licence has been presented (C001) and the licence bears the required entries (Q 001). The reduced duty rate is applied.

Action code 07 means that the measure is not applicable as no licence has been presented (C002) or the licence has not the correct entries (Q 002). The reduced duty rate cannot be applied.

4.2.1.8. Fruit and vegetable

4.2.1.8.1. Import arrangements for fruit and vegetables (entry prices system)

Commission Regulation (EC) No 1234/2007 (OJ L 299)

A system of entry prices laid down in Regulation (EC) No 543/2011 (OJ L 157) has to be applied.

The products to which entry price applies are shown in Annex 2 to Commission Regulation (EC) No 1006/2011 (OJ L 282, the current CN Regulation).

	TAR-UG
Integration	
Examples	

Integration into TARIC

Measure types	103, 122, 142 or 143
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”), Country ISO code (see regulation 2020/2001 – OJ L 273) or country groups codes
Condition	V (Import price equal or more than the entry price (cf. components))
Action code	01 (Apply the amount of the action (see components))

Example (simulation date: 01/06/2011)

TARIC code 0702 00 00 00 / measure type 103 / import price = 50 EUR / 100 kg

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
103	1011	0702000000		
Condition code	Entry price	Action code	Action amount	
V 001	52.6 EUR / 100 kg	01	14.4%	
V 002	51.5 EUR / 100 kg	01	14.4% + 1.1 EUR / 100 kg	
V 003	50.5 EUR / 100 kg	01	14.4% + 2.1 EUR / 100 kg	
V 004	49.4 EUR / 100 kg	01	14.4% + 3.2 EUR / 100 kg	
V 005	48.4 EUR / 100 kg	01	14.4% + 4.2 EUR / 100 kg	
V 006	0.0 EUR / 100 kg	01	14.4% + 29.8 EUR / 100 kg	

Action 01 linked with a V condition means “apply the amount of the action (see components) when the import price is equal or higher than the condition amount (entry price) and less than the previous condition amount (entry price)”. An import price of 50 EUR / 100 kg is higher than 49.4 EUR / 100 kg (V 004) but less than 50.5 EUR / 100 kg (V 003) – therefore, the duty rate for condition V 004 (14.4% + 3.2 EUR / 100 kg) has to be applied.

4.2.1.8.2. Standard import values

A system of standard import values exists to determine the entry prices.

Commission Regulation (EU) No No 543/2011 of 7 June 2011 laying down implementing rules of Council Regulations (EC) No 1234/2007 in the fruit and vegetable sector, (OJ L 299)

The standard import values (SIV) are daily fixed and are published in Commission Regulations – for example: Commission Regulation (EU) No 1/2011 (OJ L 1)

Integration into TARIC

Measure type **490**

Code of origin **1011** (all third countries – “*Erga Omnes*”)

Integration	
Examples	

Nomenclature group **S 000001** (products to which an import price applies)

Explanation of the law

Article 137 of Regulation 543/2011 states:

The entry price based on which the products listed in Part A of Annex XVI are classified in the Customs Tariff of the European Communities shall be equal, as the importer chooses:

- (a) either to the fob price of the products plus the costs of insurance and freight up to the borders of the Union customs territory,;
- (b) or to the customs value calculated in accordance with Article 30 (2) (c) of Regulation (EEC) No 2913/92 applied only to the imported products in question;
- (c) or to the standard import value calculated in accordance with Article 136 of this Regulation.

Furthermore, the importer has to pay a security equal to the maximum amount of duty applicable to the product in question if

- (a) the fob price (letter a above) is higher by more than 8% of the standard import value;
- (b) or the customs value (letter b above) is higher than the standard import value.

The security lodged shall be released (within 1 to 4 months) to the extent that proof of the conditions of disposal is provided to the satisfaction of the customs authorities. Otherwise, the security shall be forfeit by way of payment of the import duties.

Example a

TARIC code 0809 40 05 00 / measure type 103 / import price = 65 EUR / 100 kg / SIV = 84.6 EUR / 100 kg

Date of import = 1 August 2011

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
103	1011	0809400500		
Condition code	Entry price	Action code	Duty rate	
V 001	69.6 EUR / 100 kg	01	12%	
V 002	68.2 EUR / 100 kg	01	12% + 1.4 EUR / 100 kg	
V 003	66.8 EUR / 100 kg	01	12% + 2.8 EUR / 100 kg	
V 004	65.4 EUR / 100 kg	01	12% + 4.2 EUR / 100 kg	
V 005	64.0 EUR / 100 kg	01	12% + 5.6 EUR / 100 kg	
V 006	0.0 EUR / 100 kg	01	12% + 10.3 EUR / 100 kg	
Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
490	1011	0809400500	01	84.6 EUR / 100 kg

	TAR-UG
Integration	
Examples	

1. Classification by using the import price
duty rate = $12\% + 5.6 \text{ EUR} / 100 \text{ kg}$ (condition V 005)
calculated duty for 100 kg = 13.40 EUR
2. Classification by using the standard import value (SIV)
duty rate = 12% (condition V 001)
calculated duty for 100 kg = 10.15 EUR

The importer will chose case 2 (classification by standard import value) as it is cheaper.

Example b

TARIC code 0809 40 05 00 / measure type 103 / import price = 69 EUR / 100 kg /
SIV = 84.6 EUR / 100 kg

Date of import = 1 August 2011

Standard import value + 8% = 91.36 (higher than 69)

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
103	1011	0809400500		
Condition code	Entry price	Action code	Duty rate	
V 001	69.6 EUR / 100 kg	01	12%	
V 002	68.2 EUR / 100 kg	01	12% + 1.4 EUR / 100 kg	
V 003	66.8 EUR / 100 kg	01	12% + 2.8 EUR / 100 kg	
V 004	65.4 EUR / 100 kg	01	12% + 4.2 EUR / 100 kg	
V 005	64.0 EUR / 100 kg	01	12% + 5.6 EUR / 100 kg	
V 006	0.0 EUR / 100 kg	01	12% + 10.3 EUR / 100 kg	
Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
490	1011	0809400500	01	84.6 EUR / 100 kg

1. Classification by using the import price
duty rate = $12\% + 1.4 \text{ EUR} / 100 \text{ kg}$ (condition V 002)
calculated duty for 100 kg = 9.68 EUR
2. Classification by using the standard import value (SIV)
duty rate = 12% (condition V 001)
calculated duty for 100 kg = 10.15 EUR

The importer will chose case 1 (classification by import price) as it is cheaper.

Example c

TARIC code 0809 40 05 00 / measure type 103 / import price = 100 EUR / 100 kg /
SIV = 65 EUR / 100 kg

Date of import = (fictive – 1 August 2011)

Integration	TAR-UG
Examples	

Standard import value + 8% = 70.2 (less than 100)

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
103	1011	0809400500		
Condition code	Entry price	Action code	Duty rate	
V 001	69.6 EUR / 100 kg	01	12%	
V 002	68.2 EUR / 100 kg	01	12% + 1.4 EUR / 100 kg	
V 003	66.8 EUR / 100 kg	01	12% + 2.8 EUR / 100 kg	
V 004	65.4 EUR / 100 kg	01	12% + 4.2 EUR / 100 kg	
V 005	64.0 EUR / 100 kg	01	12% + 5.6 EUR / 100 kg	
V 006	0.0 EUR / 100 kg	01	12% + 10.3 EUR / 100 kg	
Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
490	1011	0809400500	01	84.6 EUR / 100 kg

- Classification by using the standard import value (SIV)

duty rate = 12% + 5.6 EUR / 100 kg (condition V 005)

calculated duty for 100 kg = 13.40 EUR

- Classification by using the import price

duty rate = 12% (condition V 001)

calculated duty for 100 kg = 12 EUR

+ security of 1.40 EUR (= 13.40 – 12)

4.2.1.8.3. Unit prices

Simplified procedures for certain perishable goods are set out in Article 152 (1)(a) of **Commission Regulation (EEC) No 2454/93** (OJ L 188).

The goods which are subject of this simplified procedure are set out in Annex 26 of Regulation No 2454/93.

The unit prices are fixed every 14 days and are published in Commission Regulations – for example: Commission Regulation (EC) No 852/2010 (OJ L 253)

Integration into TARIC

Measure type **488**

Code of origin **1011** (all third countries – “*Erga Omnes*”) or **Country ISO code** (see regulation 2020/2001 – OJ L 273)

Nomenclature group **U 000001** (products to which a unit value applies)

	TAR-UG
Integration	
Examples	

4.2.1.8.4. Countervailing charge

This measure is currently not used in TARIC. It became obsolete following the accession to the European Union of the concerned origin countries (e.g. HU, LV, SK in 2004; RO and BG in 2007).

Nevertheless, new countervailing charges might be imposed to third countries in the framework of common organisation of agricultural markets (Single CMO Regulation).

Commission Regulation (EC) No 1599/97 (OJ L 216)

When the import price is less than the minimum price then a countervailing charge has to be collected which is the difference between the import price and the minimum price.

Integration into TARIC

Measure type	690
Code of origin	Country ISO code (see regulation 2020/2001 – OJ L 273)
Condition	M (Import price must not be less than the minimum price (cf. components))
Actions	01 (Apply the amount of the action (see components)) 02 (Apply the difference between the action amount (see components) and the import price)

Example a (simulation date: 01/07/2002)

TARIC code 0811 10 11 10 / measure type 690 / country = LV / import price = 77.00 EUR / 100 kg

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
690	LV	0811101110		
Condition code	Condition amount	Action code	Action amount	
M 001	75.00 EUR / 100 kg	01	0.00 EUR / DTN	
M 002	0.00 EUR / 100 kg	02	75.00 EUR / DTN	

In this case, action 01 means “apply the amount of the action (see components) when the import price is equal or higher than the minimum price”. An import price of 77.00 EUR / 100 kg is higher than 75.00 EUR / 100 kg (M 001) – therefore, the action for condition M 001 (0.00 EUR / 100 kg) has to be applied (countervailing charge = 0.00).

Example b (simulation date: 01/07/2002)

TARIC code 0811 10 11 10 / measure type 690 / origin = LV / import price = 70.00 EUR / 100 kg

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
690	LV	0811101110		
Condition code	Condition amount	Action code	Action amount	
M 001	75.00 EUR / 100 kg	01	0.00 EUR / DTN	
M 002	0.00 EUR / 100 kg	02	75.00 EUR / DTN	

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Examples	

690	LV	0811101110		
Condition code	Minimum price	Action code	Action amount	
M 001	75.00 EUR / 100 kg	01	0.00 EUR / DTN kg	
M 002	0.00 EUR / 100 kg	02	75.00 EUR / DTN kg	

In this case, action 02 means “apply the difference between the action amount (see components) and the import price”. An import price of 70.00 EUR / 100 kg is higher than 0.00 EUR / 100 kg (M 002) but less than 75.00 EUR / 100 kg (M 001) – therefore, the action for condition M 002 (75.00 less 70.00 = 5.00) has to be applied (countervailing charge = 5.00 EUR / 100 kg).

4.2.1.9. Import duties on cereals

Commission Regulation (EU) No 1234/2007 (OJ L 299)

Reduced import duties are applicable instead of the third country duties published in the Combined Nomenclature. These reduced import duties are published approximately every 14 days (for example **Commission Regulation (EU) No 752/2011** (OJ L 198) valid from 01 August 2011).

The reduced import duties are depending on the way of transportation. Additional codes describe the ways of transportation as follows:

- 2550** Imported by land, inland waterway or sea or imported by air (*others than described in additional codes 2551 and 2552*)
- 2551** Imported by sea and arriving via the Atlantic Ocean or the Suez Canal with the port of unloading on the Mediterranean Sea or on the Black Sea
- 2552** Imported by sea and arriving via the Atlantic Ocean with the port of unloading in Ireland, the United Kingdom, Denmark, Estonia, Latvia, Lithuania, Poland, Sweden, Finland or on the Atlantic Coast of the Iberian Peninsula

Integration into TARIC

- | | |
|------------------|--|
| Measure types | 103, 105, 142, 145, 143 or 146 |
| Code of origin | 1011 (all third countries – “ <i>Erga Omnes</i> ”) or Country ISO code (see regulation 2020/2001 – OJ L 273) |
| Additional codes | 2550, 2551 and 2552 |

Example (simulation date: 01/08/2011)

TARIC code 1001 10 00 12 / measure type 103 / date of import = 01 August 2011

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Integration	
Examples	

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
103	1011	1001100012	2550	01	0 EUR / TNE
103	1011	1001100012	2551	01	0 EUR / TNE
103	1011	1001100012	2552	01	0 EUR / TNE

Also measure conditions (measure type 465) and certificates (L 001 – standard import licence (AGRIM)) are integrated.

4.2.1.10. Import duties on rice

Commission Regulation (EU) No 1234/2007 (OJ L 299)

Reduced import duties are applicable instead of the applicable duties published in the Combined Nomenclature. These reduced import duties are published approximately every 14 days (for example **Commission Regulation (EU) No 192/2010(OJ L 56)** valid from 06 March 2010.

Integration into TARIC

Measure types **103, 105, 142, 145, 143 or 146**
 Code of origin **1011** (all third countries – “*Erga Omnes*”), **Country ISO code** (see regulation 2020/2001 – OJ L 273) or country groups codes

Example

TARIC code 1006 30 00 00 / measure type 143 / country group = 2080 (LOMB Over Seas Countries and Territories) / date of import = 01 August 2011

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
143	2080	1006300000	01	0 EUR / TNE

Also measure conditions and certificates are integrated – standard import licence (AGRIM) with an import under the preferential regime.

4.2.1.11. Agricultural components and additional duties on sugar or flour

The currently applicable third country agricultural components and additional duties on sugar or flour can be found in Annex I, Part three, Section I, Annex 1 to **Commission Regulation (EU) No 1006/2011** (published on 28 October 2011 – OJ L 282), the current CN Regulation. The reduced agricultural components and additional duties on sugar or flour are given in the following Regulations:

–**1474/2000** (OJ L 17–) - Israel

1686/2002 (OJ L 258) – Island and Norway

	TAR-UG
Integration	
Examples	

— Agricultural components and additional duties on sugar or flour are always indicated in measure types 103, 106, 142 or 143 but with special duty expressions as follows:

- 12 + EA (+ agricultural component)
- 14 + EAR (+ reduced agricultural component)
- 21 + AD S/Z (+ additional duty on sugar)
- 25 + AD S/ZR (+ reduced additional duty on sugar)
- 27 + AD F/M (+ additional duty on flour)
- 29 + AD F/MR (+ reduced additional duty on flour)

The relevant amounts of agricultural components and additional duties on sugar or flour are described by additional codes 7000 – 7999 determined by the content of particular ingredients in the goods (Milk fat, Milk protein, Starch/Glucose and Sucrose/Invert sugar/Isoglucose) concerned (Meursing table).

The additional codes with the relevant amounts are integrated with measure types 674 (agricultural components), 672 (addition duty on sugar) and 673 (additional duty on flour).

To find the value of the rates (indicated by the initials +EA, +EAR, +ADSZ, +ADSZR, +ADFM and +ADFMR in measures 103, 106, 142 or 143) it is necessary:

- to determine the additional code with the assistance of the Meursing table;
- to consult measure types 672, 673 and 674 with preferential origin for the duty expressions corresponding to reductions (such as 14, 25 and 29);
- to consult measure types 672, 673 and 674 with third country origin (country group 1011) for the other duty expressions (such as 12, 21 and 27).

In measure types 103, 106, 142, 143, 672, 673 and 674 the figure 1 or 2 will be put in the field "Indicator % reduction" (former field: "Tobacco Crop"). This figure will relate to a list of additional codes with amounts resulting from the same percentage reduction. For example: for origin Israel, the figure 1 will relate to the list of products subject to a 30% reduction and the figure 2 will relate to the list of products benefiting from a reduction of 15%.

The following table summarises the method to be followed:

If one finds		It is necessary to consult				
Duty expression	Acronym	Indicator % reduction	Measure type	Origin	Indicator % reduction	Additional code
12	+EA	#	674	1011	#	§
14	+EAR	#	674	preferential origin	#	§

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Examples	

21	+ADSZ	#	672	1011	#	§
25	+ADSZR	#	672	preferential origin	#	§
27	+ADFM	#	673	1011	#	§
29	+ADFMR	#	673	preferential origin	#	§

#, § see later for some examples

Measure 674 – agricultural components (EA, EAR)

Measure type	Origin	Goods code	Indicator % reduct.	Add.code	Duty expression	Duty rate
103	1011	1905 90 30 00	1		12	—
674	1011		1	7000	01	0.00 EUR / DTN
674	1011		1	7001	01	10.06 EUR / DTN
674	1011		1	7002	01	18.87 EUR / DTN
142	NO	1905 90 30 00	1		14	—
674	NO		1	7000	01	0.00 EUR / DTN
674	NO		1	7001	01	9.75 EUR / DTN
674	NO		1	7002	01	18.29 EUR / DTN

Measure 672 – additional duties on sugar (ADSZ, ADSZR)

Measure type	Origin	Goods code	Indicator % reduct.	Add. code	Duty expression	Duty rate
142	2020	1905 31 11 00	1		21	—
672	2020		1	7000	01	0.00 EUR / DTN
672	2020		1	7001	01	10.06 EUR / DTN
672	2020		1	7002	01	18.87 EUR / DTN
142	NO	1905 31 11 00	1		25	—
672	NO		1	7000	01	0.00 EUR / DTN
672	NO		1	7001	01	9.75 EUR / DTN
672	NO		1	7002	01	18.29 EUR / DTN

Measure 673 – additional duties on flour (ADFM, ADFMR)

Measure type	Origin	Goods code	Indicator % reduct.	Add. code	Duty expression	Duty rate
142	2020	1905 90 55 00	1		27	—

	TAR-UG
Integration	
Examples	

673	2020		1	7000	01	0.00 EUR / DTN
673	2020		1	7108	01	4.16 EUR / DTN
673	2020		1	7175	01	13.99 EUR / DTN
142	NO	1905 90 55 00	1		29	—
673	NO		1	7000	01	0.00 EUR / DTN
673	NO		1	7108	01	3.34 EUR / DTN
673	NO		1	7175	01	11.22 EUR / DTN

Integration into TARIC

Measure types	103, 106, 142 or 143 indicates ad valorem duty rate + agricultural duty expression 674, 672 and 673 indicates the amount of the agricultural components or the amounts of additional duties on sugar or flour
Code of origin	1011 (all third countries – “ <i>Erga Omnes</i> ”), Country ISO code (see regulation 2020/2001 – OJ L 273) or country groups codes
Additional codes	7000 to 7999

Example a (simulation date: 01/01/2011)

TARIC code 1704 90 71 00 / additional code 7009 / measure type 142 / country = IL

Measure type	Country of origin	Goods nomenclature	Reduction indicator	Duty expression	Duty amount
142	IL	1704907100	1	01	0.00 %
				12	
				17	18.70 %
				21	

Measure type	Country of origin	Additional code	Reduction indicator	Duty expression	Duty amount
672	1011	7009	1	01	38.99 EUR / 100 kg
674	1011	7009	1	01	43.15 EUR / 100 kg

Duty expression: 0% + EA(1) MAX 18.70% + ADSZ(1)

Duty rate = 0% + 43.15 € / 100 kg MAX 18.7% + 38.99 € / 100 kg

Example b (simulation date: 01/01/2011)

	TAR-UG
Integration	
Examples	

TARIC code 1704 90 71 00 / additional code 7009 / measure type 143 / order number 09.0799 / country = IS

Measure type	Country of origin	Goods nomenclature	Reduction indicator	Duty expression	Duty amount
143	IS	1704907100	1	01	4.5 %
				14	
				17	9.3 %
				25	
				35	35.15 EUR / 100 kg

Measure type	Country of origin	Additional code	Reduction indicator	Duty expression	Duty amount
672	IS	7009	1	01	19.49 EUR / 100 kg
674	IS	7009	1	01	21.57 EUR / 100 kg

Duty expression: 4.50 % + EAR(1) MAX 9.30 % + ADSZR(1) MAX 35.15 EUR / 100 kg

Duty rate = 4.50 % + 21.57 EUR/100kg MAX 9.30 % + 19.49 EUR/100kg MAX 35.15 EUR / 100 kg

Example c (simulation date: 01/01/2009)

TARIC code 1905 90 60 00 / additional code 7009 / measure type 143 / order number 09.1359 / country = IL

Measure type	Country of origin	Goods nomenclature	Reduction indicator	Duty expression	Duty amount
143	IL	1905906000	1	01	0.00 %
				14	
				17	24.20 %
				25	

Measure type	Country of origin	Additional code	Reduction indicator	Duty expression	Duty amount
672	IL	7009	1	01	27.29 EUR / 100 kg
674	IL	7009	1	01	30.21 EUR / 100 kg

Duty expression: 0 % + EAR(1) MAX 24.20 % + ADSZR(1)

Duty rate = 0% + 30.21 € / 100 kg MAX 24.2% + 27.29 € / 100 kg

	TAR-UG
Integration	
Examples	

Example d (simulation date: 01/01/2009)

TARIC code 1806 90 90 99 / additional code 7009 / measure type 143 / order number 09.1356 / country = IL

Measure type	Country of origin	Goods nomenclature	Reduction indicator	Duty expression	Duty amount
143	IL	1806909099	2	01	0.00 %
				14	
				17	18.7 %
				25	

Measure type	Country of origin	Additional code	Reduction indicator	Duty expression	Duty amount
672	IL	7009	2	01	33.14 EUR / 100 kg
674	IL	7009	2	01	36.68 EUR / 100 kg

Duty expression: 0 % + EAR(2) MAX 18.70 % +ADSZR(2)

Duty rate = 0 % + 36.68 EUR/100kg MAX 18.70 % + 33.14 EUR/100kg

Example (simulation date: 01/01/2011)

TARIC code 1905 90 55 00 / additional code 7009 / measure type 103 / country = CN

Measure type	Country of origin	Goods nomenclature	Reduction indicator	Duty expression	Duty amount
103	1011	1905905500	1	01	9.00 %
				12	
				17	20.70 %
				27	

Measure type	Country of origin	Additional code	Reduction indicator	Duty expression	Duty amount
673	1011	7009	1	01	4.16 EUR / 100 kg
674	1011	7009	1	01	43.15 EUR / 100 kg

Duty expression: 9.00 % + EA(1) MAX 20.70 % +ADFM(1)

Duty rate = 9.00 % + 43.15 EUR/100kg MAX 20.70 % + 4.16 EUR/100kg

	TAR-UG
Integration	
Examples	

4.2.1.12. Additional duties (sugar, poultry and milk sectors)

4.2.1.12.1. Legislation

The detailed implementing rules for the import of molasses in the sugar sector and for the import of products in this same sector other than molasses are set out in Commission Regulation (EU) N° 951/2006

With regard to imports of products in the poultry sector (meat, eggs and egg albumin), Commission Regulation N° 1484/95 (last modified by Commission Implementing Regulation N° 711/2011) lays down the detailed rules for implementing the additional duties.

These three regulations are similar with regard to calculation of the additional duties to apply. They use the same calculation tools as **representative prices** and **trigger prices**.

4.2.1.12.2. Integration

Analysis of this rather complex legislation shows that three elements are necessary for its complete integration into the TARIC database.

Firstly, the creation of a measure type (**489 – Representative price for sugar molasses and poultry**) making it possible to communicate the representative prices regularly fixed by the Commission. This measure type would meet the same criteria as the measure types used currently for the standard import values and the unit values.

Secondly, the creation of a measure type, (**651 – Security based on representative price**). The measure specifies the **security calculated based on the representative price**, **which** also regularly fixed by the Commission. This measure type would be rather similar to the measure type used currently for the countervailing charges.

Lastly, the creation of a measure type (**652 – Additional duty based on CIF price**). The measure specifies **the additional duty calculated based on the CIF price**. It would be rather similar to the previous one, but would be linked to conditions in order to allow precise calculation of the additional duty.

4.2.1.12.3. Trigger prices

These prices have been fixed by the regulations quoted under point 4.2.1.12.1 and for products of sugar, for example, at the following amounts:

1701 11 10	41.80 EUR/100 kg
1701 11 90	55.20 EUR/100 kg
1701 12 10	41.30 EUR/100 kg

	TAR-UG
Integration	
Examples	

1701 12 90 54.10 EUR/100 kg

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• • • •

4.2.1.12.4. Calculation formula

The provisions of Article 39 of Regulation N° 951/2006 and of Article 4 of Regulation N° 1484/95 define the specific calculation formula:

« If the difference between the trigger price.... and the cif import price...I:

- a) is less than or equal to 10 % of the trigger price, no additional duty shall be imposed
 - b) is greater than 10 % but less than or equal to 40 % of the trigger price, the additional duty shall equal 30 % of the amount by which the difference exceeds 10 %;
 - c) is greater than 40 % but less than or equal to 60 % of the trigger price, the additional duty shall equal 50 % of the amount by which the difference exceeds 40 %, plus the additional duty allowed under (b);
 - d) is greater than 60 % but less than or equal to 75 %, the additional duty shall equal 70 % of the amount by which the difference exceeds 60 % of the trigger price, plus the additional duties allowed under (b) and (c);
 - e) is more than 75 % of the trigger price, the additional duty shall be 90 % of the amount over and above 75 %, to which shall be added the additional duties referred to in points (b), (c) and (d)»

4.2.1.12.5. Representative prices (sugar or poultry)

Integration into TARIC

Measure type 489

Code of origin **1011** (all third countries - “*Erga Omnes*”) or a specific ISO country code

-Example (simulation date: 27/07/2011)

Commission Implementing Regulation (EU) No 711/2011 of 20 July 2011 fixing representative prices in the poultrymeat and egg sectors and for egg albumin (OJ L 190)

TARIC code 0207 12 90 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
489	BR	0207129000	01	149.5 EUR/100kg

	TAR-UG
Integration	
Examples	

4.2.1.12.6. Security calculated on the base of representative prices

Integration into TARIC

Measure type **651**

Code of origin **1011** (all third countries - “*Erga Omnes*”) or a specific ISO country code

Example (simulation date: 27/07/2011)

Commission Implementing Regulation (EU) No 711/2011 of 20 July 2011 fixing representative prices in the poultrymeat and egg sectors and for egg albumin (OJ L 190)

TARIC code 0207 12 90 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
651	BR	0207129000	01	0 EUR/100kg

4.2.1.12.7. Additional duty calculated on the base of CIF prices (poultry)

Integration into TARIC

Measure type **652**

Code of origin **1011** (all third countries - “*Erga Omnes*”) or a specific ISO country code

Condition **L** (CIF price must be higher than the minimum price (see components))

the CIF price has to be compared with the amount shown in the condition components

Action **01** (apply the action amount)

Example (simulation date: 27/07/2011)

Commission Implementing Regulation (EU) No 711/2011 of 20 July 2011 fixing representative prices in the poultrymeat and egg sectors and for egg albumin (OJ L 190)

TARIC code 0207 12 90 00 (origin Brazil –BR) with a CIF price of 60 EUR/100kg

Measure type	Country of origin	Goods	Duty expression	Duty amount

	TAR-UG
Integration	
Examples	

656	BR	nomenclature	
		Action code	Action amount
M001	118.08 EUR/100kg	01	0 EUR/100kg
M002	78.72 EUR /100kg	01	35.424 EUR/100 kg – 30% CIF
M003	52.48 EUR/100kg	01	51.168 EUR/100 kg – 50% CIF
M004	32.80 EUR /100kg	01	61.664 EUR/100 kg – 70% CIF
M005	0 EUR /100kg	01	68.224 EUR/100 kg – 90% CIF

The CIF price of 60 EUR/100kg being higher than 52.48 EUR/100kg but lower than 78.72 EUR/100kg, the condition **L003** has to be applied.

The additional duty has then to be calculated by using the formula:

51.168 EUR/100kg – (CIF price x 0.5) which means $51.168 - 30 (60 \times 0.5)$.

The applicable additional duty is **21.168 EUR/100kg**.

4.2.1.13. Reduced additional duties (sugar, poultry and milk sectors)

4.2.1.13.1. Legislation

The additional duties on sugar and poultry are applicable on every importation under 3rd country duty. However these duties can be reduced or suspended when the duty is reduced or zero.

The legal base can be found in the preferential agreements or in the legislation introducing certain tariff quotas:

Reduced duties for sugar:

- for ACP countries: *Commission Regulation (EC) No 950/2006 of 28 June 2006 laying down detailed rules of application for the 2006/2007, 2007/2008 and 2008/2009 marketing years for the import and refining of sugar products under certain tariff quotas and preferential agreements;*

- for SPG countries: *Commission Regulation (EC) No 1100/2006 of 17 July 2006 laying down, for the marketing years 2006/07, 2007/08 and 2008/09, detailed rules for the opening and administration of tariff quotas for raw cane-sugar for refining, originating in least developed countries, as well as detailed rules applying to the importation of products of tariff heading 1701 originating in least developed countries.*

Reduced duties for poultry:

	TAR-UG
Integration	
Examples	

Commission Regulation (EC) No 1385/2007 of 26 November 2007 laying down detailed rules for the application of Council Regulation (EC) No 774/94 as regards opening and providing for the administration of certain Community tariff quotas for poultrymeat.

4.2.1.13.2. *Reduced additional duty, under a preference*

Measure type **658** - Reduced additional duty based on CIF price
 Code of origin **2005** (GSP (R 08/732) - Annex I Column D) or a specific ISO country code

Example (simulation date: 11/06/2012):

Commission Regulation (EC) No 1100/2006 laying down, for the marketing years 2006/07, 2007/08 and 2008/09, detailed rules for the opening and administration of tariff quotas for raw cane-sugar for refining, originating in least developed countries, as well as detailed rules applying to the importation of products of tariff heading 1701 originating in least developed countries (OJ L 196).

The Regulation refers to the gradual reduction of duties (20%, 40%, ...) defined in Council Regulation (EC) 980/2005.

Type	Goods	Origin	Duty / Footnote		
658	1701 11 10	2005	(see conditions)		
Condition Code	Sequence Number	Amount	Measurement	Action Code	Duty
L	001	37.62	Eur/100 Kg	01	0 EUR / 100 kg
L	002	25.08	Eur/100 Kg	01	2.257 EUR / 100 kg – 6.00 %
L	003	16.72	Eur/100 Kg	01	3.26 EUR / 100 kg – 10.00 %
L	004	10.45	Eur/100 Kg	01	3.929 EUR / 100 kg – 14.00 %
L	005	0	Eur/100 Kg	01	4.437 EUR / 100 kg - 18.00 %

As the security is reduced as well, the reduced security is integrated with another measure type than the full security:

Measure type	Goods	Origin	Duty
657	1701 11 10	2005	0.94 EUR / 100 kg

	TAR-UG
Integration	
Examples	

4.2.1.13.1. Reduced additional duty, under a tariff quota

To integrate the reduction/suspension of additional duties, two measure types were created, one for the reduced additional duty under a tariff quota benefit and the other one for the reduced security.

Both measures are integrated with the order number as well in order to retrieve them, based on the quota requested by the declarant. In this case, it is 09.4067.

Measure type **654** - Additional duty based on CIF price, reduced under the benefit of a tariff quota

653 - Security based on representative price, reduced under the benefit of a tariff quota

Code of origin **AR** - Argentina

Example (simulation date: 20/04/2012):

Commission Regulation (EC) No 533/2007 of 14 May 2007 opening and providing for the administration of tariff quotas in the poultrymeat sector (OJ L 125).

Type	Goods	Order Number	Origin	Duty
654	0207 12 10 00	09.4067	AR	0 EUR / 100 kg

4.2.1.14. Reference price for fish

This matter is treated under 4.2.1.4.3 and 4.2.1.4.5.

The benefit of some measures like autonomous suspensions, tariff quotas and preferences at import of certain fishery products are submitted to the respect of the reference prices fixed yearly by a regulation (e.g.: Commission Regulation (EU) No 120/2011 of 11 February 2011 fixing the reference prices for certain fishery products for the 2011 fishing year – OJ L38).

4.2.1.15. Export Refund

The system of export refunds implemented by Council Regulation (EC) No 1234/2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation), is based on a specific nomenclature which is an extension of the CN (8 digits) by using a 4-digit additional code (see Regulation 3846/87 establishing an agricultural product nomenclature for export refunds – OJ L366).

Indeed, in order to ensure uniform presentation of the lists of agricultural products on which refunds are granted and to guarantee their application, a nomenclature of agricultural products for use in connection with export refunds is drawn up.

Furthermore, it is necessary in certain cases, because of the way in which the export refund scheme operates, to make subdivisions in the combined nomenclature.

	TAR-UG
Integration	
Examples	

Therefore, in order to identify these subdivisions and to facilitate handling of data relating to products falling within them, numeric codes based on those of the combined nomenclature should be devised. Where a refund is set only on some of the products falling under a combined nomenclature subheading it is necessary, in order to maintain a coherent nomenclature for refunds and permit computer processing, also to mention the part of the subheading of the combined nomenclature in respect of which no refund has been set.

Each subheading of the refund nomenclature shall be provided with a numeric code of twelve consecutive digits as follows:

- (a) the first eight digits shall be those of the numeric code for the relevant combined nomenclature subheading;
- (b) the ninth (always a "9"), 10th, 11th and 12th digits shall identify the refund nomenclature subheading.

If a combined nomenclature subheading is not further subdivided in the refund nomenclature, the last four figures shall be '9000'.

As we speak about **export** measures, the ISO country codes or the country group codes will refer to **destinations**.

The refunds shall apply to exports of basic products, of products derived from the processing thereof (or ingredients of derived products which are basic products), or of products assimilated to one of those two categories.

The ingredients mentioned above may be: cereals, rice, eggs, sugar, molasses or isoglucose, milk products.

4.2.1.15.1. Export refund for non-processed agricultural products (products covered by Annex I of the Treaty)

As mentioned in Article 167 of the Single CMO Regulation, refunds on some particular products shall only be granted on application and on presentation of an export licence.

However, an export licence shall not be required relating to certain quantities (see Annex I Part III of Regulation (EC) No. 514/2008, (OJ L 150))

Integration into TARIC

Measure type	680
Code of destination	1009 (All destinations - export refund-) or a specific ISO country code
Additional code	9xxx
Condition	E (the quantity declared is equal or less than the maximum exempted quantity)
Certificate	X001 (AGREX export licence)
Actions	36 (apply export refund), or 16 (export refund not applicable)

	TAR-UG
Integration	
Examples	

Example (simulation date: 24/06/2011)

Commission Implementing Regulation (EU) No 614/2011 of 23 June 2011 fixing the export refunds on beef and veal (OJ L 164)

Export refund nomenclature (ERN) code: 0102 10 10 00 (*CN*) 9100 (*REX*).

The CN code 0102 10 10 00 refers to "Heifers (female bovines that have never calved)", the REX code 9140 defines more precisely "Up to 30 months old".

Measure type	Country of destination	Goods nomenclature	Additional code	Duty expression	Duty amount
680	1009	0102101000	9140	01	12.9 EUR/100kg live weight

Condition code	Certificate	Amount/Quantity	Measurement unit	Action code	Action amount
E 001 (*)	X001			36	
E 001 (**)		1	NAR	36	
E 003 (***)				16	

(*) The exporter presents an AGREX export licence, the export refund mentioned in "duty amount" is granted.

(**) The quantity exported is equal or less than the exempted quantity (in this case 1 item), the export refund mentioned in "duty amount" is granted.

(***) None of the conditions above is met, the export refund is denied.

4.2.1.15.2. Export refund for processed agricultural products

Export refunds are also granted for the products not covered by Annex I to the Treaty but listed in Parts I to V of Annex XX to the Single CMO Regulation and in Annex II to Regulation (EU) No 578/2010 (OJ L 171).

Analysis of the legislation shows that two elements are necessary for its integration into the TARIC database, similarly to the integration of additional duties:

Firstly, the creation of a new measure type (681 – Export refund (ingredients - information)) meant to communicate the existence of an export refund fixed by the Commission.

Secondly, the creation of five new measure types, (684 – Export refunds for cereal contents; 685 – Export refunds for rice contents; 686 – Export refund for eggs contents; 687 – Export refunds for sugar content and 688 – Export refunds for milk products contents), specifying the amount of the export refund depending on the ingredients of the exported product.

	TAR-UG
Integration	
Examples	

Export refunds (ingredients information)

Integration into TARIC

Measure type **681**

Code of destination **1008** (All third countries) or a specific ISO country code

Condition **Y** (Other conditions)

Certificate **Y010** (The products must meet the relevant requirements of Regulations (EC) No 852/2004 and 853/2004, notably preparation in an approved establishment and compliance with the health marking requirements laid down in Annex II, Section I of Regulation (EC) No 853/2004).

Actions **36** (apply export refund), or

16 (export refund not applicable)

Example (simulation date: 01/03/2011)

Commission Implementing Regulation (EU) No 578/2010 on the implementation of Council Regulation (EC) No 1216/2009 as regards the system of granting export refunds for certain agricultural products exported in the form of goods not covered by Annex I to the Treaty, and the criteria for fixing the amount of such refunds. (OJ L 328).

Measure type	Country of destination	Goods nomenclature	Duty expression(*)
681	1008	0403105100	40 41 42 43

(*) The measure component does not contain amounts or duties. It is only by its presence in the measure that it indicates that basic products from that sector can be used for the processed product.

Duty expression 40: Export refunds for cereals;

Duty expression 41: Export refunds for rice;

Duty expression 42: Export refunds for eggs;

Duty expression 43: Export refunds for sugar;

Condition code	Certificate	Amount/Quantity	Measure unit	Action code	Action amount
Y 001	Y 010			36	
Y 002				16	

	TAR-UG
Integration	
Examples	

(*) The certificate Y 010 refers to the requirements that the product must meet and set in the Regulation (EC) No 852/2004 and Regulation (EC) No 853/2004).

Export refunds for cereal contents

Measure type **684**

Code of destination **1008** (All third countries) or a specific ISO country code

Additional code **Pxxx**

Example (simulation date: 01/08/2011)

Commission Regulation (EC) No 187/2008 of 28 February 2008 fixing the rates of the refunds applicable to certain cereal and rice products exported in the form of goods not covered by Annex I to the Treaty (OJ L 56).

Measure type	Country of destination	Additional code	Duty expression
684	1008	P301	37

The goods subject to the export refund are described by the additional code P 301: "Durum wheat of CN code 1001 10 00, on exports of goods falling within CN codes 1902 11 and 1902 19"

Export refunds for rice contents

Measure type **685**

Code of destination **1008** (All third countries) or a specific ISO country code

Additional code **Pxxx**

Example (simulation date: 01/08/2011)

Commission Regulation (EC) No 187/2008 of 28 February 2008 fixing the rates of the refunds applicable to certain cereal and rice products exported in the form of goods not covered by Annex I to the Treaty (OJ L 56).

Measure type	Country of destination	Additional code	Duty expression
685	1008	P401	37

The goods subject to the export refund are described by the additional code P 401: "Wholly milled rice, round grain (ex 1006 30)".

Export refunds for eggs contents

Measure type **686**

Code of destination **1008** (All third countries) or a specific ISO country code

Additional code **P501**

Condition **P** (Only particular ingredients are eligible for export refund)

	TAR-UG
Integration	
Examples	

Certificate	R001 (Refund certificate where the rate to apply is not fixed in advance) R003 (Export not covered by refund certificate but eligible for payment of export refund)
Actions	36 (apply export refund), or 16 (export refund not applicable)

Example (simulation date: 21/07/2011)

Commission Implementing Regulation (EU) No 714/2011 fixing the rates of the refunds applicable to eggs and egg yolks exported in the form of goods not covered by Annex I to the Treaty (OJ L 190)

Additional code P 501 defines the goods subject to export refund: "*Birds' eggs, in shell, fresh, preserved or cooked, of poultry, of CN code 0407 00 30, on exportation of ovalbumin of CN codes 3502 11 90 and 3502 19 90*".

Measure type	Country of destination	Additional code
686	1008	P 501

Condition code	Certificate	Action code	Amount/Quantity	Monetary unit
P 001	R001	36	0	EUR/100kg
P001	R003	36	0	EUR/100kg
P003		16		

4.2.2. NON TARIFF MEASURES

Several measures have different names like prior surveillance, restrictions or quantitative limits but their application from a customs point of view is very similar; indeed, they submit the entry into free circulation of concerned products to the presentation of a document (surveillance document, import licence, authorisation...). Nevertheless, as the legislator treats them separately, several measure types have been created although they should all be understood as "**entry into free circulation under conditions**".

It should be noted that the prohibitions are totally apart of the other non-tariff measures as they forbid completely the entry into free circulation in EU of concerned products.

Integration	TAR-UG
Examples	

4.2.2.1. Non-tariff quotas (quantitative limits)

Many non-tariff quotas are applicable at imports of textile or steel products, they should be understood as quantitative limits. The EU limits the entry into free circulation of specific products originating in specific countries to a certain volume. When this volume is reached, the entry into free circulation is not permitted.

Practically, importers will ask the customs authorities to obtain an import licence that will be provided for a given volume of products. The delivered import licences will cover the volume of the quantitative limit. It means that if an importer cannot present this import licence, the entry into free circulation will be refused.

Integration into TARIC

Measure type	474
Code of origin	1011 (all third countries - “ <i>Erga Omnes</i> ”) or a specific ISO country code
Condition	B (presentation of a certificate/licence/document)
Action	24 (entry into free circulation allowed) 04 (the entry into free circulation is not permitted)

Example (simulation date: 01/01/2010)

Commission Regulation (EU) No 1260/2009 amending Annexes I, II, IV and VI to Council Regulation (EC) No 517/94 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific EU import rules(OJ L338)

TARIC code 5204 11 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
474	BY	5204110000		
Condition code	Certificate	Action code	Action amount	
B001	L079 (*)	24		
B002	(**)	04		

(*) This code refers to: “Textile products: import licence”

(**) This empty field means that no document is presented

4.2.2.2. Prior surveillances

As the difference exists in the tariff measures between tariff quotas and preferences, the delivery of documents is not limited to a certain volume as it is the case for quantitative limits.

	TAR-UG
Integration	
Examples	

It should be noted that prior surveillances are a limitation to import and should not be confused with statistical surveillances (see below), which are a monitoring and reporting mechanism.

However, imports whose net weight does not exceed certain quantities foreseen in the legislation are excluded from the application of this measure. The conditions apply identical as for measure type 680 – Export refund (see 4.2.1.14)

Integration into TARIC

Measure type	465
Code of origin	1008 (All third countries) or a specific ISO country code–
Condition	E (The quantity declared is equal or less than the maximum exempted quantity, or presentation of the required document)
Action	24 (entry into free circulation allowed) 04 (the entry into free circulation is not permitted)

Example (simulation date: 01/10/2009)

Commission Regulation (EC) No 1915/2006 of 18 December 2006 continuing prior EU surveillance of imports of certain iron and steel products originating in certain third countries (OJ L365).

TARIC code 7207 11 14 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
465	1008	7207111400		

Condition code	Certificate	Amount/Quantity	Measurement unit	Action code	Action amount
E 001	I 001 (*)			24	
E 002		2.500	KGM	24	
E 003 (**)				14	

(*) This code refers to: “Surveillance document issued by the competent authorities of a Member State valid throughout the EC.”

(**) This condition line refers to imports over the quantity mentioned in the condition components and no surveillance document is presented.

4.2.2.3. Restrictions

This kind of measure is more often used to restrict the import into EU territory of products that could represent a danger for the environment, for the health or for the safeguard of wildlife.

	TAR-UG
Integration	
Examples	

Integration into TARIC

Measure type	475
Code of origin	1011 (all third countries - “ <i>Erga Omnes</i> ”) or a specific ISO country code
Condition	B (presentation of a certificate/licence/document)
Action	24 (entry into free circulation allowed)
	04 (the entry into free circulation is not permitted)

Example (simulation date: 01/01/2010)

Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286)

TARIC code 2903 45 40 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
475	1011	2903454000		
Condition code	Certificate	Action code	Action amount	
B001	L 100 (*)	24		
B002	(**)	04		

(*) This code refers to: Import licence “controlled substances” (ozone), issued by the Commission

(**) This empty field means that no document is presented

4.2.2.4. Prohibitions

Prohibitions can be imposed on certain products or certain origins/destinations. This means that import/export is **totally forbidden**. In these cases, a measure of prohibition is integrated in the TARIC.

4.2.2.4.1. Import prohibition

Integration into TARIC

Measure type	277
Code of origin	1011 (all third countries - “ <i>Erga Omnes</i> ”) or a specific ISO country code

Example (simulation date: 01/01/2007)

Council Regulation (EC) No 827/2004 prohibiting imports of Atlantic bigeye tuna (*Thunnus obesus*) originating in Bolivia, Cambodia, Equatorial Guinea, Georgia and Sierra Leone (OJ L 127)

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<u>Examples</u>	

TARIC code 0304 29 45 20

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
277	BO	0304294520		

4.2.2.4.2. *Export prohibition*

Integration into TARIC

Measure type **278**

Code of destination **1008** (All third countries) or a specific ISO country code—

Example (simulation date: 01/01/2010)

Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286).

CN code 8477 80 11 00

Measure type	Country of destination	Goods nomenclature	Additional code	Duty expression	Duty amount
278	1008	8477801100	4116		

Additional code 4 116 define more precisely the goods subject to the export prohibition: "Waste with ODS, or relying on ozone depleting substances".

4.2.2.5. **Supplementary unit**

Supplementary units are given in the Combined Nomenclature – Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (for latest version see Commission regulation **1006/2011 – OJ L 282 of 28 October 2011**).

This information is displayed in column number 4 of the CN, as a unique data applicable both for import and for export.

Integration into TARIC

Measure type **109**

Code of origin **1011** (all third countries - “*Erga Omnes*”) or a specific ISO country code

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Example (simulation date: 01/01/2008)

Commission Regulation (EC) No 3115/94 of 20 December 1994 amending Annexes I and II to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 345).

TARIC code 0407 00 11 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount	Measurement unit code
109	1011	0407001100	99		NAR

4.2.2.6. Integration of the end use measures

The restrictions to the declaration of an end-use subheading are integrated in order to avoid the circumvention of antidumping duties by declaring the wrong TARIC code.

Integration into TARIC

Measure type	464
Code of origin	1011 (all third countries - “ <i>Erga Omnes</i> ”) or a specific ISO country code
Condition	B (presentation of a certificate/licence/document)
Action	28 (declared subheading allowed) 08 (declared subheading not allowed)

Example (simulation date: 30/06/2011)

Commission Regulation (EU) No 627/2011 of 27 June 2011 imposing a provisional anti-dumping duty on imports of certain seamless pipes and tubes of stainless steel originating in the People’s Republic of China (OJ L 169)

NC code 7304 41 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
475	1011	7304410010		
Condition code	Certificate	Action code	Action amount	
B001	N990 (*)	28		
B002	(**)	08		

Integration**Examples**

(*) This code refers to: Authorisation to use a customs procedure with economic impact/end-use

(**) This empty field means that no document is presented

Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
552	CN	7304410090	B118		

Condition code	Certificate	Action code	Duty expression	Duty amount
A 001	D 008(*)	01	01	48.2%
A 002	(**)	01	01	71.5 %

(*) This code refers to: "Invoice with a signed declaration". In this case, the reduced anti-dumping duty applies.

(**) This empty field means that no document is presented. Full anti-dumping duty is applied.

4.2.2.7. Reference price for fish – statistic

Commission Regulation (EC) No 2306/2002 (OJ L 348) set the obligation for the Member States to notify to the Commission the prices and quantities of imports of the fishery products for which a reference price is fixed.

To support the reporting process, a special measure type is integrated into TARIC (625 – Statistic reference price fish).

The measure is integrated together with the corresponding additional codes for all fishery products for which a reference price is fixed in the Regulation (EU) 120/2011.

Integration into TARIC

Measure type **625**

Code of origin **1011** (all third countries - “*Erga Omnes*”) or a specific ISO country code

Example (simulation date: 10/03/2004)

Commission Regulation (EC) No 2306/2002 of 20 December 2002 laying down detailed rules for the application of Council Regulation (EC) No 104/2000 as regards the notification of the prices of imported fishery products (OJ L348)

TARIC code 0302 50 10 00

Additional code: F073: "Cod of the species *Gadus morhua*; gutted fish with head; Extra, A; size 1"

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Measure type	Country of origin	Goods nomenclature	Additional code	Duty expression	Duty amount
625	1011	0302501000			

4.2.2.8. Control measures

The specificity of the control measures is the difficulty of a precise classification of the related products. The measures are integrated at a level, which is covering a larger number of products than those really pointed, by the regulation. The integration of the control measures helps to reduce the use of mandatory additional codes.

Integration into TARIC

Measure type	7xxx
Code of origin	A defined TARIC country group or a specific ISO country code
Condition	Y (Other conditions)
Action	29 (import/export allowed after control) 09 (import/export not allowed after control)

Example 1 (simulation date: 15/08/2011)

Export control measure

Commission Regulation (EU) No 709/2010 amending Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein (**OJ L 212**).

TARIC code 0101 10 90 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
715	1008	0101109000		

Condition code	Certificate	Amount/Quantity	Measurement unit	Action code	Action amount
Y 001	C 400 (*)			29	
Y 002	Y 900 (**)			29	
Y003				09	

(*) This code refers to: "CITES certificate"

(**) Y900 does not correspond to an existing certificate. It is a code corresponding to the non-presentation of the certificate when the goods are not "CITES". In other words, it is the statement from the declarant that goods are not CITES.

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Example 2 (simulation date: 01/10/2009)

Control on illegal, unreported and unregulated fishing

Council Regulation (EC) No 1005/2008 establishing an EU system to prevent, deter and eliminate illegal, unreported and unregulated fishing, amending Regulations (EEC) No 2847/93, (EC) No 1936/2001 and (EC) No 601/2004 and repealing Regulations (EC) No 1093/94 and (EC) No 1447/1999 (OJ L 286).

According to Article 2 of the above-mentioned Regulation, the restriction applies to all products that fall under Chapter 03 and Tariff headings 1604 and 1605 of the Combined Nomenclature with, the exception of the products listed in Annex I. (e.g. Aquaculture products obtained from fry or larvae).

TARIC code 0301 91 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount
719	1011	0301910000		

Condition code	Certificate	Amount/Quantity	Measurement unit	Action code	Action amount
Y 001	C 673 (*)			29	
Y 002	Y 927 (**)			29	
Y003				09	

(*) This code refers to: "Catch certificate"

(**) The code Y927 a code corresponding to the non-presentation of the "Catch certificate" when the goods are listed in the Annex I of R1005/2008.

Example 3 (simulation date: 01/03/2009)

Import control on restricted goods and technologies

Council Regulation (EC) No 423/2007 of 19 April 2007 concerning restrictive measures against Iran (OJ L 103).

TARIC code 6909 12 00 00

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount	Footnote id
711	IR	6909120000			MG 098
					MG 355
					MG 436

Condition code	Certificate	Amount/Quantity	Measurement unit	Action code	Action amount

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Examples	
Y 001 (*)	Y 920
Y002 (**)	
	29
	09

(*) The declarant states that the goods declared are not those described in footnotes MG. This is done by entering code Y920 in box 44 of the SAD

(**) The declarant does not enter relief code Y920 in box 44. Action code 09 is executed and the entry into free circulation is not allowed.

The MG type footnotes linked to the measure describe the goods that are subject to the prohibition.

MG 098: Goods I.1A.045 from the list of military goods and technologies.

MG 355: Goods I.9A.025 from the list of military goods and technologies.

MG 436: Goods IA.A1.011 from the list of military goods and technologies.

4.2.3. STATISTICAL MEASURES

In order to monitor imports (and some exports) by the collection of precise data directly extracted from the customs declarations (SAD) and on the base of Article 308d of CCIP and other market legislation (AGRI and TRADE), the Commission, in collaboration with the Member States, has implemented a system of statistical surveillances (Surveillance 2 System).

A specific measure type (442 - Confidential Import Monitoring and 445 at export) is used and inserted at chapter level.

Integration into TARIC

Measure type **442**

Code of origin **1005** (Statistical surveillance) or a specific ISO country code

Example

These measures are not issued from a legal act but from an administrative arrangement between the Commission and the Member States concluded in the framework of the Customs Code Committee.

Measure type	Country of origin	Goods nomenclature	Duty expression	Duty amount	Measurement Unit
442	1005	7200000000			

This means that all the imports of iron and steel products have to be reported.

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5. NATIONAL INTEGRATION

5.1. INTRODUCTION

The measures in TARIC have a legitimate basis in the EU regulations. Legislation that is not (yet) harmonised in the EU could be integrated at national level.

The TARIC-EU-legislation is transferred to measures. The measures are (daily) updated by the TARIC-data-transmissions. The integration of (new) national legislation and the maintenance of it are for the responsibility of the Member States.

Examples of national measures are:

- VAT;
- Excise;
- Phyto-sanitary measures;
- Weapons and ammunition;
- Etc.

Hereafter is described how integration could be done. Of course these are just examples and will only give you a method of integrating your national measures.

5.2. POSSIBLE CONCERNED RECORDS:

- regulation group – 150;
- base regulation – 285;
- modification regulation – 290;
- measures type series – 140;
- measure type - 235;
- geographical area (group) – 250;
- geographical area membership – 25515;
- additional code id – 120;
- additional code type/measure type - 240;
- additional code – 245;
- footnote type – 100;
- footnote – 200;
- certificate type – 110;
- certificate – 205;
- measure – 430.

5.3. GENERAL RULES FOR INTEGRATION

For the integration of national measures, Member States agreed on some rules. The purpose of these rules is that national data won't cause any conflict in the TARIC-

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database on the national side and to prevent data-transmission problems. These (not exhaustive list of) rules are:

- Normally, Member States are autonomous in integrating national data. For the codification of data, document TAXUD/416/94 and document TAXUD/1605/2002 give domains for Member States to use.

Codes for Member States are for example:

types of additional codes (record 12000): codes from Q to Z and types 0,1, 5

certificate-types: the numeric codes are proposed for the use for the Member States;

- The method of integration is the choice of the Member States. The integration must be based on the TARIC-principals. Also has to be taken into account the limitations of the customs declarations. For instance: there is only one position available for the additional code. The use of these codes for national purposes should be well discussed;
- A SID (System Identifier) is a unique number for a measure. The Commission has decided only to use SID-numbers that are greater than “0” (Zero). Some Member States have decided to integrate their measures connected to a negative SID;
- Member States are not allowed to change the data sent by the Commission. Supplementary information can be added to the data if there is a need for it. For example: If a EU footnote is not sufficient for a Member State then another footnote could be added to the EU-footnote;

5.3.1. Rules to apply to integrate measures

1. If the coding is already present, use it.
2. If the coding is not present, create one. But be aware of the fact that, before one can integrate a measure, the following rules have to be applied:
 - A base regulation can only be introduced if a regulation group exists;
 - Check the coding of the regulation groups before making a new one. If needed create a new one (record 150);
 - A modification regulation can only be introduced if the referred base regulation exists. So, create a base regulation. This should be the establishing regulation (record 285);
 - If the base regulation is created, one can introduce a modification regulation (record 290);
 - Check if a measure type series is already present for the measure you want to introduce. If not create one (record 140);
 - Check if a measure type is already present for the measure you want to introduce. If not create one (record 235);
 - If you want to use a new country group, create one (record 250) and make the link with a single country (record 20515);
 - If you want to use additional codes for the measure, create them (record 245). However, check first if you don't need to create a new additional code type id (record 120). If so make also the link with the measure type (record 240);

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- If you want to link footnotes to the measure you will have to create them first (record 200). Before creating a footnote, you have to check if you can use an already existing footnote type id. If not create one (record 100);
- If you want to use a new certificate, create one (record 205). Before creating a certificate, you have to check if you can use an already existing certificate type id. If not, create one (record 110);
- If you have taken into account all those rules. The integration of a national measure becomes possible.

Please note that this is not a detailed scenario.

If you need in the measure a new measurement unit or a new measurement unit qualifier, don't forget to create them first in records 210 and 215. In addition, don't forget in this case to make the link between the measurement unit code and the measurement unit qualifier code in record 220.

If for publication reasons you want to change the publication sigle then use record 17000.

5.4. INTEGRATION OF NATIONAL MEASURES WITH ADDITIONAL CODES

5.4.1. Integration of VAT measures.

5.4.1.1. Reference data

Before starting the integration of such measures, make an inventory of the needed reference data and check if this reference data is already available or not.

In this example, the following reference data has to be created:

- regulation group (record 15000): all VAT regulations will belong to this group:
 - regulation group id = TVA;
 - short description (record 15005) = Value Added Tax.

15000 regulation group

Regulation group id	TVA
---------------------	-----

15005 regulation group description

Regulation group id	TVA
Language id	EN
Short description	Value Added Tax

- create a base regulation (record 28500) before to introduce a modification (record 29000) regulation:
 - regulation id= N6907030;
 - start date = 01/01/71;

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Integration of National measures with additional codes
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- short description= Regulation on VAT measures.

28500 base regulation; the obligatory fields are:

Base regulation role type id	1 (base regulation)
Base regulation id	N6907030
Date start	01/01/1971
Community code	A (national)
Regulation group id	TVA
Replacement indicator	0 (not replaced)
Stopped flag	0 (not stopped)
Regulation approved flag	1(approved)

Base regulation type is “1”, meaning that it is a base regulation.

The replacement indicator states if regulation is replaced by another regulation. This is not the case in this example.

- create a modification regulation that refers to the base regulation for the VAT-measures. The modification regulation is the legal bases to change the measures:
- regulation id = N9900120;
- start date = 01/01/99;
- short description = new VAT duty rates;
- base regulation id = N6907030;
- reg. role type = 4 (modification).

29000 modification regulation; the obligatory fields are:

Modification regulation Role type id	4
Modification regulation id	N9900120
Date start	1/1/1999
Base regulation role type id	1
Base Regulation id	N6907030
Replacement indicator	0 (not replaced)
Stopped flag	0 (not stopped)
Regulation approved flag	1 (approved)

The modification regulation has a reference to the base regulation.

- create the measure type (record 23500); in this special case TARIC has already prepared the measure type 305 in the measure type series P.

For a new measure type, the following records has to be created:

14000 measure type series

Measure type series id	P (EU-code)
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Measure type combination	0 (only 1 measure at import and 1 measure at export from the series)
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14005 measure type series description

Measure type series id	P
Language id	EN
Short description	VAT

23500 measure type; the obligatory fields are:

Measure type id	305
Date start	01/01/1999
Date end	
Trade movement code	1 (import)
Priority code	1 (maximum)
Measure component applicable code	0 (permitted)
Sigle	TVA
Origin/destination code	1 (origin)
Order number capture code	2 (not permitted)
Explosion level	10
Measure type series id	P

23505 measure type description

Measure type id	305
Language id	EN
Short description of measure type	Value Added Tax

5.4.1.2. Additional codes

For some measures, we need one or more additional codes. We have to create the codes first.

- Before creating a new additional code (in record 24500), we have to check if additional code should be created in a new series (a new additional code type).

We first create the new type:

12000 additional code type

Additional code type id	V
Application code (additional code type)	1 (additional code)
Meursing table plan id	(no Meursing table)

12005 additional code type description

Additional code type id	V
Language id	EN

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Integration of National measures with additional codes

Short description	VAT
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To express the relation between measure type and additional code a record 24000 is created.

24000 additional code type/measure type

Measure type id	305
Additional code type id	V

- Now we can create the additional code(s):

24500 additional code

Date end	
Additional code type id	V
Additional code	001
Date start	01/01/1999

24505 additional code description

Language id	EN
Additional code type id	V
Additional code	001
Long description	5% VAT duty rate

- A footnote may be associated to an additional code for part of the validity period of the footnote and part of the validity period of the additional code. Of course, the footnote has to exist. If not, you first have to create the footnote. This footnote is attached to an additional code and will give some extra textual information about the nomenclature.

24510 Footnote association additional code

Footnote type id	00
Footnote id	001
Date start	1/1/1999
Date end	
Additional code type id	V
Additional code	001

When all the conditions are fulfilled and the necessary information is data-captured in your TARIC-system you can start the integration of national measures.

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Integration of National measures with additional codes
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5.4.1.3. Examples

5.4.1.3.1. Example 1: 1 percentage of VAT: 5%

Parameters of the measure:

goods code: 0602 10 10 00
geographical code: E001 (*Erga Omnes*)
measure: 305
validity-period: start date: 01/01/1999 end date: –
duty rate: 5%

The percentage of VAT is valid from 1/1/1999 for goods code 0602 10 10 00.

An end date for the measure is not foreseen.

The measure should be valid for all countries of origin (national TARIC country group E001).

To integrate this measure we need the records 43000 and 43005.

43000 measure

measure type	Geo area	goods nomenclature item	additional code type	additional code	order number	date start	date end
305	E001	0602101000				01/01/1999	

Regulation Type	Regulation Id	End date regulation
4	N9900120	

43005 measure component

Duty expr. Id	duty amount	monetary unit code	Measurement unit code	measurement unit qualifier code
01	5.0			

5.4.1.3.2. Example 2: 2 percentages of VAT: 5%, 14%

Parameters of the measure:

goods code: 2922 39 00 90
geographical code: E001 (*Erga Omnes*)
measure: 305
validity-period: start date: 01/01/2001 end date: –

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Integration of National measures with additional codes
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The goods that are classified under the TARIC-goods code can be subdivided for the VAT in two classes. The general percentage is 14; the exception is 5% in case of products meant for medical purposes.

The integration will be done with the help of an additional code; in this example V 001.

- The general percentage of 14% VAT is valid for goods code 2922 39 00 90;
- The percentage of 5% VAT is valid for the combination of goods code 2922 30 00 90 and additional goods code V 001.

For both cases the start date of the measure will be 1/1/2001; an end date for the measure is not foreseen. The two measures should be valid for all countries of origin (national TARIC country group E001).

A VAT-measure-type is already present in TARIC under measure-type 305. The additional code already exists.

A footnote attached to the measure will contain the specific text in which cases the lower duty rate is applicable. A first step is to create such a footnote:

The concerned records are:

- 10000 Footnote type

Footnote type id	01
Application code (footnote type)	7 (other measures)

- 10005 Footnote type description

Footnote type id	01
Language id	EN
Short description	VAT

- 20000 Footnote

Footnote type id	01
Footnote id	001
Date start	01/01/2001
Date end	

- 20005 Footnote description period

Footnote type id	01
Footnote id	001
Date start	01/01/2001

- 20010 Footnote description

Language id	EN
Footnote type id	01
Footnote id	001

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Integration of National measures with additional codes

Long description

Products meant for medical purposes.(see national regulation N9900120)

To integrate the VAT 14%- measure we need the records 43000 and 43005.

43000 measure

Measure type id	geographical area id	Goods nomenclature item id	Additional code type id	additional code	order number	date start	date end
305	E001	2922300090				01/01/2001	

43005 measure component

duty expr. id	Duty amount	monetary unit code	Measurement unit code	Measurement unit qualifier code
01	14.0			

For the integration of the 5% measure, we also need the records 43000 and 43005.

43000 measure

measure type id	geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end
305	E001	2922300090	V	001		01/01/2001	

43005 measure component

duty expr. id	Duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	5.0			

The result is that in the normal situation only the goods code is declared on the SAD (box 33) and that the percentage of 14% will be applied. In case the economic operator wants to apply for the 5% duty rate, he has to fill in (box 33 SAD) the goods code and the additional code (V 001).

In a footnote extra information about the application of the lower VAT-rate can be given:

For the integration of the footnote in the measure, we use record 43020.

43020 Footnote Association Measure

Footnote type id	Footnote id
01	001

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5.4.2. National integration of Excise-measures

5.4.2.1. Reference data

To start the integration of the measure we first have to create the reference data or check if this data are already available in the database.

We have to create (see also VAT measures):

- a regulation group (record 15000 and record 15005): regulation group id EXC;
- a base regulation (record 28500): N7500100;
- measure type series (record 14000 and record 14005): Already present in TARIC under series Q;
- measure type (record 23500 and record 23505): 306 in the TARIC database;
- additional code type (record 12000 and record 12005): X for eXcise;
- relation between measure type and additional code (record 24000): 306 versus Q;

- 1 or more additional codes (record 24500 and record 24505):

An example of some additional codes for beer could be:

(first is given the nomenclature of the additional code, hereafter the additional code itself starting with an “X” and then the corresponding duty rate)

- mixture of beer CN-code 2203 and non-alcoholic drinks, with an alcohol percentage equal or less than 1.2% X 010 € 10.00 per hl;
- other, with an extract percentage, expressed in weight percentage Plato of:
 - less than 7% X 020 € 11.00 per hl;
 - 7% or more, less than 11 X 030 € 15.00 per hl;
 - 11% or more X 040 € 20.00 per hl.
- 1 or more footnotes (record 24510 Footnote association additional code) could be attached to an additional code for further explanation of the nomenclature. Of course, the footnote has to exist;
- 1 or more footnotes attached to the excise measure itself (record 43020). In addition, in this case the footnotes have to exist. These footnotes give some clarification about the measure.

5.4.2.2. Examples

5.4.2.2.1. Example: integration of excise:

Parameters of the measure:

goods code: 2203 00 01 00

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geographical code: E001 (*Erga Omnes*)

measure: 306

validity-period: start date: 01/01/2000 end date: –

The percentage of excise for goods code 2203 00 01 00 is valid from 1/1/2000.

An end date for the measure is not foreseen.

The measure should be valid for all countries of origin (national TARIC country group E001).

An excise-measure-type is already present in TARIC under measure type 306.

The goods code is subdivided for the excise in several nomenclature lines.

The product is similar to the description of the goods code 2203 00 01 00 and the additional code X 010.

The integration of the measure will be done on the goods code and the additional code.

For the integration of this measure, we need the records 43000 and 43005.

43000 measure

measure type id	Geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end
306	E001	2203000100	X	010		01/01/2000	

43005 measure component

duty expr. Id	duty amount	monetary unit code	Measurement unit code	measurement unit qualifier code
01	10.00	EUR	HLT	

In this example, the additional code has to be declared in case the product is released for free circulation EU. Extra information about the measure could be given in a footnote attached to the measure (every unique combination of a goods code and additional code). Of course all the other combinations of the goods code/additional code should also be integrated in TARIC in the same manner.

43020 Footnote Association Measure

Footnote type id	Footnote id
01	500

The text of the footnote could be:

'For information see book for customs procedures chapter 12 paragraph 2.1.'

5.5. INTEGRATION OF NATIONAL MEASURES WITH CONDITIONS

As there are limited positions for the additional codes on the SAD (box 33) the national customs administration has to be cautious to integrate national measures in TARIC with a combination of goods code and additional code.

In the common part of TARIC, there are already goods codes for which a theoretical possibility exists to declare two or even three additional codes. So if possible one should

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consider integrating measures with the use of the measure-conditions (records 43010 and 43011). This could be done by an obligation to present a certificate or not.

In a number of cases, a product is subject of phyto-sanitary measures, quality-rules, authenticity rules; etc... In the example a description is given of an integration of a national measure for a goods code for which a veterinary certificate has to be presented

5.5.1. National integration of measures

5.5.1.1. Example

In this example, an integration of a national regulation is explained. This regulation states that the quality of meat of CN headings 0201 to 0208 has to be examined by a veterinarian before release in free circulation. In case the product is suitable for human consumption, a certificate is drawn up. The economic operator has to present the certificate to the customs, if the certificate is not presented the import of the goods is prohibited.

The measure should be valid for all countries of origin (national TARIC country group E001).

As measure-type is chosen QAA, as the alphabetic codes are reserved for the use of the Member States. The national certificate is coded as certificate type "0" (record 11000/11005) and certificate number 019 (record 20500/20505).

5.5.1.2. Reference data

To start the integration of the measure we first have to create the reference data or check if this data are already available in the database.

We have to create (see also VAT measures)

- a regulation group (record 15000 and record 15005) : regulation group id QUA (quality);
- a base regulation (record 28500) : N0200150;
- measure type series (record 14000 and record 14005): already present in TARIC, we will use measure type series B;
- measure type (record 23500 and record 23505): we will use QAA in our database (phyto-sanitary quality);
- measure condition (35000/35005) ; C is present in TARIC;
- certificate type (record 11000/11005) ; create the type '0', the description is 'phyto-sanitary certificates' ;
- certificate (record 20500/20505) ; create a specific certificate mentioned in the (national) regulation. The certificate reference number is 019, the description could be: 'phyto-sanitary certificate for meat of CN headings 0201 to 0208' ;

National Integration

Integration of National measures with conditions

- action code (record 35500/35505). We will use the action code 04, which is already valid in TARIC.

Parameters of the measure:

goods code: 0204 42 10 10

geographical code: E001 (*Erga Omnes*)

measure: QAA

validity-period: start date: 01/01/1999 end date: –

An end date for the measure is not foreseen.

To integrate this measure we need the record 43000, 43010 and 43020.

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end
QAA	E001	0204421010				01/01/1999	

43010 measure condition

condition code	sequence number	condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier code	action code	certificate type code	certificate reference number
C	001					24	0	019
C	002					04		

Condition C means: “presentation of certificate/licence/document”

Action code 04: “entry into free circulation not allowed”.

For the integration of the footnote, we use record 43020.

43020 Footnote Association Measure

Footnote type id	Footnote id
02	005

The footnote has an imaginary number. In the description of the footnote (record 20010), some extra information can be given about the contents of the measure. For instance:

‘According to regulation N0200150 a phyto-sanitary certificate has to be presented before release of the goods into free circulation.’

Identification Import is allowed if a certificate (number 0 019) is presented to the customs. If this is not the case, the entry into free circulation of the goods is not allowed (action 04)

DECLARATION

Single Administrative Document

6. DECLARATION

6.1. SINGLE ADMINISTRATIVE DOCUMENT

Annex 37 and Annex 38 of the Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Union Customs Code (Text with EEA relevance) (OJ L 343, 31.12.2003) stipulates the codes that may be used in different boxes of the SAD

Some boxes in the Single Administrative Document (SAD) correspond with TARIC. In these cases TARIC can be used for checking whether the entries in the SAD are correct or not (mainly country codes, measurement units and nomenclature code). The entry in box 36 (preference) is very important for the application of measures.

The following table describes which boxes of the SAD can be linked with TARIC and which one are required for the automatic calculation of the duty rates.

Box no.	Description	Link with TARIC	Calculation	Notes
1(1)	Declaration / symbol		x	
1(2)	Declaration / type		x	
1(3)	Declaration / transit			
2	Consignor / exporter			
3	Forms			
4	Loading lists			
5	Items		x	
6	Total packages			
7	Reference number			
8	Consignee			
9	Person responsible for financial settlement			
10	Country of first destination / country of last destination	x		
11	Country of trading / country of production	x		
12	Value details			
13	Common agricultural policy			
14	Declarant / representative			
15	Country of dispatch / country of export	x		
15a	Code country of dispatch / country of export	x	x	
15b	Code region of dispatch / region of export	x	x	
16	Country of origin	x	x	1
17	Country of destination	x		
17a	Code country of destination	x		
17b	Code region of destination	x		
18(id)	Identity of means of transport at departure / on arrival			
18(nat)	Nationality of means of transport at departure / on arrival	x		
19	Container			

DECLARATION

Single Administrative Document

Box no.	Description	Link with TARIC	Calculation	Notes
20	Delivery terms			
21(id)	Identity of active means of transport crossing the border			
21(nat)	Nationality of active means of transport crossing the border	x		
22	Currency and total amount invoiced		x	
23	Exchange rate		x	
24	Nature of transaction			
25	Mode of transport at the border			
26	Inland mode of transport			
27	Place of loading / unloading			
28	Financial and banking data			
29	Office of exit / entry			
30	Location of goods			
31	Packages and description of goods			
32	Item number			
33(1)	Commodity code (CN)	x	x	
33(2)	Commodity code (TARIC)	x	x	
33(3)	Commodity code (additional TARIC code)	x	x	
33(4)	Commodity code (additional TARIC code)	x	x	
33(5)	Commodity code (national code)	(x)	x	
34a	Country of origin code	x	x	
34b	Region of origin code	x	x	
35	Gross mass			
36	Preference	x	x	
37(1)	Procedure		x	
37(2)	Procedure (national)		x	
38	Net mass		x	2
39	Quota	x		3
40	Summary declaration / previous document			
41	Supplementary units	x		
42	Item price		x	
43	Valuation method code		x	
44	Additional information / Documents produced / Certificates and authorisations	(x)		
45	Adjustment			
46	Statistical value		x	
47(1)	Calculation of taxes / type	x	x	
47(2)	Calculation of taxes / tax base		x	2
47(3)	Calculation of taxes / rates	x	x	
47(4)	Calculation of taxes / amount		x	
47(5)	Calculation of taxes / total amount		x	
47(6)	Calculation of taxes / method of payment			
48	Deferred payment			
49	Identification of warehouse			
50	Principle of authorised representative			
51	Intended office of transit (and country)			
52	Guarantee			

DECLARATION**Codes to be used in box 36 of the SAD**

Box no.	Description	Link with TARIC	Calculation	Notes
53	Office of destination (and country)			
54	Place and date, signature and name of the declarant or his representative		x	4
55	Transhipment			
56	Other incidents			

Notes:

1. Member states may opt not to use this box when they require box 34a to be used;
2. For the application of a specific duty rate, some information about weight or other parameters are required. In the most cases the net mass will be sufficient, but in some special cases further information is required (e.g. meter, pieces, content of alcohol, content of dry substance) – these information must be given in box 47;
3. Box 39 should also be linked with the QUOTA database;
4. The date is very important to determine the applicable nomenclature codes and the applicable duty rates.

6.2. CODES TO BE USED IN BOX 36 OF THE SAD

The following list contains explanations and examples for the codes to be used in box 36 of the SAD with a view to requesting the application of a distinctive tariff regime within the framework of Article 20 of the Union Customs Code (CCC). Furthermore, a correlation with TARIC parameters as measure types, regulation groups, nomenclature footnotes and conditions has been included.

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
1	Tariff arrangement Erga Omnes			
100	Erga Omnes third country duty rates (normal duty rates according to Article 20 (3) c) of the CCC) In these cases, a preferential Customs duty is not requested or does not exist.	103		
100	Erga Omnes third country duty rates (normal duty rates according to Article 20 (3) c) of the CCC) In these cases, a preferential Customs duty is not requested or does not exist. The full additional duties apply systematically.	651, 652		
110	Erga Omnes autonomous tariff suspension Temporary autonomous suspensions from the Customs duties are granted for certain goods of the agricultural, chemical, aeronautical and microelectronic sector. Most of them are contained in annual regulations. Others are shown as footnotes to certain CN codes and are applicable for an indefinite period. The normal duty rates can be suspended either totally (e.g. chapter 27) or partially (e.g. 2905 44, 3201 20 00, 3824 60 etc).	112		
110	Erga Omnes autonomous tariff suspension	651, 652		

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Codes to be used in box 36 of the SAD

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
	Currently (01 Mar. 12) Autonomous tariff suspensions do not relieve from the additional duties.			
115	Erga Omnes autonomous tariff suspensions subject to an end-use Certain suspensions of code 110 are only granted if the goods obtain a specific destination, an "end-use" pursuant to Article 82 of the CCC.	115		
115	Erga Omnes autonomous tariff suspensions subject to an end-use Certain suspensions of code 110 are only granted if the goods obtain a specific destination, an "end-use" pursuant to Article 82 of the CCC. Currently (01 Mar. 12) Autonomous tariff suspensions subject to an end use do not relieve from the additional duties.	651, 652		
115	Erga Omnes autonomous tariff suspensions subject to an end-use When antidumping duties (or any additional duty) are applied on a non end use position, the end use requirements apply even if the Customs duty rate is not lower on the end use position.	112 + 464		
118	Erga Omnes autonomous tariff suspensions with certificate confirming the special nature of the product Currently not applicable			
118	Erga Omnes autonomous tariff suspensions with certificate confirming the special nature of the product Currently not applicable.	651, 652		
119	Erga Omnes autonomous tariff suspensions subject to an "airworthiness certificate" These suspensions are only granted if an airworthiness certificate has been presented.	119		
119	Erga Omnes autonomous tariff suspensions subject to an "airworthiness certificate". These suspensions are only granted if an airworthiness certificate has been presented. Currently (01 Mar. 12) airworthiness tariff suspensions do not relieve from the additional duties.	651, 652		
120	Non preferential tariff quotas Includes WTO and autonomous tariff quotas, Erga Omnes and origin related.	122	KON	
120	Non preferential tariff quotas Includes WTO and autonomous tariff quotas, Erga Omnes and origin related. Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
120	Non preferential tariff quotas Non preferential quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654,	KON	
123	Non preferential tariff quotas subject to an end use Certain tariff quotas of code 120 are only granted if the goods obtain a specific destination, an "end-use" pursuant to	123		

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Codes to be used in box 36 of the SAD

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
	Article 82 of the CCC.			
123	Non preferential tariff quotas subject to an end use Currently (01 Mar. 12) these tariff quotas do not relieve from the additional duties	651, 652		
123	Non preferential tariff quotas subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line	122 + 464	KON	
123	Non preferential tariff quotas subject to an end use Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
123	Non preferential tariff quotas subject to an end use. Non preferential end use quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	KON	
125	Non preferential tariff quotas subject to a special certificate These must be other documents than origin certificates, e.g. pedigree certificates, handicraft, handlooms certificates...	122	KON	Conditions: B, C, Q, Y
125	Non preferential tariff quotas subject to a special certificate Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
125	Non preferential tariff quotas subject to a special certificate These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	KON	
128	Erga Omnes tariff quotas following outward processing	122	OPQ	
128	Erga Omnes tariff quotas following outward processing Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
128	Erga Omnes tariff quotas following outward processing These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	OPQ	
140	Special end use resulting from Common Customs Tariff Application of the third country duty rates subject to an end use, pursuant to Article 82 of the CCC.	105		
140	Special end use resulting from Common Customs Tariff Application of the third country duty rates subject to an end use, pursuant to Article 82 of the CCC. The full additional duties apply systematically.	651, 652		
140	Special end use resulting from Common Customs Tariff Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line	103 + 464		
140	Special end use resulting from Common Customs Tariff Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line. The full additional duties apply systematically.	651, 652		

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Codes to be used in box 36 of the SAD

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
150	Admission to CN codes subject to special certificates Most of these cases and the relevant certificates are mentioned the Combined Nomenclature (see preliminary provisions). Others are mentioned as footnotes to the relevant CN codes, e.g. 0202 30 50.	103		
150	Admission to CN codes subject to special certificates Most of these cases and the relevant certificates are mentioned the Combined Nomenclature (see preliminary provisions). Others are mentioned as footnotes to the relevant CN codes, e.g. 0202 30 50. The full additional duties apply systematically.	651, 652		
2	Generalised System of Preferences (GSP)			
200	GSP duty rate	142	SPG	
	Compliance with the social and environmental clauses may also be certified on Form A for additional duty reductions. (This code also covers cases where graduated countries still benefit from duty reductions from the CCT.) <i>(for example, Moldova)</i>	142	SPG	Condition: Q
200	GSP duty rate Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
200	GSP duty rate These preferences can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	657, 658	SPG	
218	GSP suspensions with certificate confirming the special nature of the product Currently not applicable			
220	GSP tariff quotas	143	SPG	
220	GSP tariff quotas These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	SPG	
223	GSP tariff quota subject to an end use Benefit of the GSP tariff quota subject to an end use, pursuant to Article 82 of the CCC.	146	SPG	
223	GSP tariff quota subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line	143 + 464	SPG	
223	GSP tariff quota subject to an end use These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	SPG	
225	GSP tariff quotas subject to a special certificate	143	SPG	Conditions: B, C, Q, Y
225	GSP tariff quotas subject to a special certificate These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	SPG	

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Codes to be used in box 36 of the SAD

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c) – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
240	GSP preferential duty rates subject to an end use Benefit of a GSP preference subject to an end use, pursuant to Article 82 of the CCC.	145	SPG	
240	GSP preferential duty rates subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line.	142 + 464	SPG	
240	GSP preferential duty rates subject to an end use These preferences can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	657, 658	SPG	
250	Admission to CN codes with special GSP rates subject to a special certificate Currently not applicable.			
3	Tariff preferences other than those mentioned under code 2			
300	Preferential duty rate without conditions or limits (including ceilings) Application of the preferential duty rates under the relevant agreement.	142 144	FTA, PRF, RDR FTA, PRF, RDR	
300	Preferential duty rate These preferences can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	657, 658	FTA, PRF	
310	Preferential agreements: tariff suspensions	141	FTA, PRF, RDR	
315	Preferential suspension subject to an end use Benefit of a preferential suspension subject to an end use, pursuant to Article 82 of the CCC Currently not applicable			
315	Preferential suspension subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line.	141 + 464		
318	Preferential suspensions with certificate confirming the special nature of the product. Currently not applicable			
320	Preferential tariff quotas The preferential duty rates are only applicable within the limits of quotas. They can be managed on a "first come - first served"- basis or by licences.	143	FTA, PRF, RDR	
320	Preferential tariff quotas These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	FTA, PRF	
323	Preferential tariff quotas subject to an end use Certain quotas of code 320 only apply if the goods obtain a specific destination, an "end-use" pursuant to Article 82 of the CCC.	146	FTA, PRF, RDR	

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Codes to be used in box 36 of the SAD

Box 36 (2286/ 2003)	Tariff regimes to be applied (Article 20 (3) c – f) of the Union Customs Code)	TARIC Measure type	TARIC Regulation group	TARIC Conditions Footnotes
323	Preferential tariff quotas subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line.	143 + 464	FTA, PRF, RDR	
323	Preferential tariff quotas subject to an end use These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	FTA, PRF	
325	Preferential tariff quotas subject to a special certificate	143	FTA, PRF, RDR	Cond: B, C
325	Preferential tariff quotas subject to a special certificate These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	FTA, PRF	
340	Preferential duty rates subject to an end use Benefit of the preference subject to an end use, pursuant to Article 82 of the CCC.	145	FTA, PRF, RDR	
340	Preferential duty rates subject to an end use Application of end use obligation due to the presence of antidumping duties (or additional duties) on the non-end use line.	142 + 464	FTA, PRF	
340	Preferential duty rates subject to an end use These preferences can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	657, 658	FTA, PRF	
350	Admission to CN codes with special preferential rates subject to a special certificate Currently, not applicable			
400	Non-imposition of customs duties under the provisions of customs union agreements concluded by the Union	106		
400	Customs union Full additional duties are potentially applicable. See processing rules in the applicable documents.	651, 652		
400	Customs union These measures can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	657, 658	CUN	
420	Customs union quota	147		
420	Customs union quota These quotas can relieve, even partially, from full additional duties. See processing rules in the applicable documents.	653, 654	CUN	

DECLARATION

Declaration process

6.3. DECLARATION PROCESS**6.3.1. Measure type series (record 14000)**

Series	Description of the measure types	Declaration sequence
A	Import and/or export prohibition	1
B (*)	Entry into free circulation or exportation linked to conditions	2
C	Applicable duty	3
D (*)	Anti-dumping or countervailing duties	4
E	Export refunds and other agricultural amounts	5
F	Additional amounts for flour and sugar	6
G	Monetary compensatory amount	7
J	Countervailing charge	8
K	Reference price	9
M	Unit value, standard import value	14
N (*)	A posteriori surveillance	13
O	Supplementary unit	12
P	VAT	11
Q	Excises	10
R	Provisional exclusions	11
S	Additional amount (Member States)	12
Z	Archived measure type	13

(*) Several measures can be applied

Usually only one measure type per measure type series can be applied, except for series B, D and N for which two or more measure types can be applied.

During the declaration process, these measure type series are worked through step by step by using a special sequence for declaration purpose. If an import or export is prohibited the process has to be stopped after series A. If an import or export is restricted, then the declaration process can be continued only when the required documents have been presented. After these important checks, the declaration process will deal with all the other measure types step by step, including those required for reporting purposes. However, the most usual case will be the application of measure series C (applicable duty) and P (VAT).

6.3.2. Verification of the applicable nomenclature code

The nomenclature code declared in box 33 of the SAD has to be checked with TARIC whether it is a valid and applicable.

- the nomenclature code must be contained in record 40000;
- the validity period of the nomenclature code in record 40000 must contain the declaration date;

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- the nomenclature code must not be further divided (e.g. 0201100000 is NOT a valid nomenclature code – it must be either 0201100010, 0201100091 or 0201100099); and
- the product line suffix must be 80.

6.3.3. Determination of the applicable duty rates

6.3.3.1. General Rules for the use of applicable measures (record 43000)

- A measure must be associated with a nomenclature that must be defined as a goods code or a goods code plus an additional code. However, measures can be defined for a 2-, 4-, 6-, 8- or 10-digit goods code;
- The validity period of the measure must contain the declaration date;
- Measures must be valid for a country/region or a country group to which the country/region belongs (determination of the country group in records 25515 and 26015);
- Consideration of excluded countries in record 43015;
- Selection by special measure types depending by the kind of calculation (duty of series C, D, etc.);
- Determination of the additional code (if necessary);
- Selection with the order number (box 39) when quota is requested in box 36 (preference codes 12x, 22x, 32x or 42x);
- Consideration of partial temporary stopped measures in record 43025;
- Consideration of the regulation group id (regime id) especially by calculating measure type 142 or 145 preferential duties (SPG or PRF).

6.3.3.2. Calculation of the duty

The calculation of the duty depends on the code in box 36 of the declaration

Measure type	preference (box 36)
103	100
105	100
106	400
112	110
115	115
119	119
122	120 + order number
123	123 + order number
141	310
142	200 (regulation group SPG)

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142	300 (regulation group PRF)
143	220 or 320 + order number
145	240 (regulation group SPG)
145	340 (regulation group PRF)
146	223 or 323 + order number
147	420 + order number

6.3.3.3. Verification of available conditions in record 43010

The following steps are necessary:

- If condition with entry price (condition V), then
 - calculation of the entry price (by 100 kg) and verification of the tax base;
 - determination of the applicable condition sequence;
 - take the condition component in record 43011 (sorted ascending); and
 - calculation of the duty
- If condition with presentation of a document/certificate (conditions A, B, C, etc...):
 - document/certificate present – calculation of the duty;
 - document/certificate not present – application of the defined action (code 04, 05, 07, etc...).
- If there is no condition
 - take the measure components from record 43005 (sorted ascending);
 - calculation of the duty.

6.3.3.4. Calculating of Anti-dumping and Countervailing duties

The following steps are necessary:

- Verification whether measure types 551 to 555 are applicable
- Verification whether an additional code is required
- Verification whether a condition has to be applied (see above)
- Checking whether the required tax bases are available
- Calculating the anti-dumping and/or countervailing duties

Anti-dumping and countervailing duties (measure type series D) are always collected in **addition** to the applicable duty of measure type series C.

6.3.3.5. Calculating of other duties or charges

For the calculating of the countervailing charge (measure type 690), additional duty for sugar (measure type 651 or 652) and additional duty for poultry (measure types 655 or 656) the same steps are necessary as described above.

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The above described duties and charges of measure type series J and S are always collected in **addition** to the applicable duty of measure type series C.

6.3.3.6. Calculating of excises (measure type 306)

The same steps are necessary as described above.

6.3.3.7. Calculating of VAT (measure type 305)

The same steps are necessary as described above. However, all the calculated duties and excises as described above have to be included within the tax base.

6.3.4. Determination of the applicable non-tariff measures

6.3.4.1. Verification of prohibitions

All measures of measure series A

6.3.4.2. Verification of restrictions

All measures of measure series B

6.3.4.3. Determination of a posteriori surveillance

All measures of measure series N

6.3.4.4. Determination of supplementary unit

Apply measure of series O.

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Calculation of duties	
duty expressions	

7. CALCULATION OF DUTIES

7.1. DUTY EXPRESSIONS

In TARIC, duty expressions are used to express the calculations of the duty rights mentioned in regulation. This can be the third country rights, but also duty rights coming from preferential regulations.

The duty expressions used in the TARIC-database are listed in TAXUD document 416/94. The duty expressions can be found in record 23000 (expression) and 23005 (duty expression description):

23000 DUTY EXPRESSION

Duty expr. id	Start date	End date	Duty amount applicable code	Measurement unit applicable code	Monetary applicable code	sigle	Publication code

23005 DUTY EXPRESSION DESCRIPTION

Duty expr. id	Language id	Short description

The duty expression has a start date and an end date. The duty expression id has a length of two positions alphanumeric. It not only expresses the type of duty, but some control fields in these records also tell you something about the presentation of the duty expression, for example whether an amount, a measurement unit or a monetary unit is “permitted” or “mandatory”. A publication code defines whether the sigle should be published or not.

Some duty expressions have more than one meaning, for example duty expression 01, which means ‘% of a value or an amount of a weight’. To express an amount of a weight the monetary unit code and measurement unit code has also be present in the measure.

The duty expressions occur in the measures, more specific in the measure component (record 43005) and the measure condition component (record 43011). The duty rate cannot either be in record 43005 and record 43011 of the same measure.

Some rules for the application of duty expression are:

- the validity period of the duty expression must span the validity period of the measure;
- the duty expression to which a measure refers must exist;
- the duty expression can only be used once in the same measure;
- the duty expressions in the same measure have a sequential ascending order.

The measure-type is expressing if a “duty expression” is mandatory. If this is the case then at least one duty expression must be specified in the measure component or in the measure condition component. In a measure can be one expression, but a combination

Calculation of duties

Examples of duty rate calculations

of expressions is also possible in case of a more complex duty rate. This explains why some expression (e.g. “+”) are mentioned more than one time in a measure.

The necessary information for the duty rate calculation comes from the Single Administrative Document (SAD). The boxes of this document are described in chapter 6.

7.2. EXAMPLES OF DUTY RATE CALCULATIONS

7.2.1. Singular duty rate calculations

7.2.1.1. Duty expression 01 (%) – ad valorem duty rate

Information from SAD

goods code: 0106 39 10 00
 country of origin: US
 SAD box 36: 100
 declaration date 01/08/2011
 SAD box 42: €1500

TARIC database

goods code: 0106 39 10 00
 geographical code: 1011 (*Erga Omnes*)
 measure: 103
 validity-period: start date: 01/01/2002 end date: –

43000 measure

Measure type id	Geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end
103	1011	0106391000				01/01/2002	

43005 measure component

duty expr. Id	Duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	6.400			

Identification: code "100" in box 36 refers to measure 103; country of origin "US" is member of country group 1011

calculation: the duty rate for this product is a 6.4 % ad valorem of the customs value;

Calculation of duties	
Examples of duty rate calculations	

6.4% of €1500 = € 96.00

7.2.1.2. Duty expression 01 (amount) – specific duty rate

Information from SAD

goods code: 0207 13 30 00
 country of origin: ZA
 SAD box 36: 100
 declaration date: 01/08/2011
 SAD box 38: 4100 kg

TARIC database

goods code: 0207 13 30 00
 geographical code: 1011 (*Erga Omnes*)
 measure: 103
 validity-period: start date: 01/07/2000 end date: –

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end
103	1011	0207133000				01/07/2000	

43005 measure component

duty expr. id	duty amount	monetary unit code	Measurement unit code	measurement unit qualifier code
01	26.9	EUR	DTN	

Identification: code "100" in box 36 refers to measure 103; country of origin "ZA" is member of country group 1011. The measurement unit code stands for "hectokilogram net (100 kg)".

Calculation: the duty rate for this product is € 26.9 per 100 kg of the net product weight:

$$\text{€ } 26.9 \times 4100/100 = \text{€ } 1102.9$$

7.2.1.3. Duty expression 01 (amount) –specific duty rate + measurement unit qualifier

Information from SAD

goods code: 1702 20 10 00
 country of origin: IN
 SAD box 36: 100
 declaration date: 01/08/2011

Calculation of duties

Examples of duty rate calculations

SAD box 38 2250 kg
 SAD box 47 60% sucrose

TARIC database

goods code: 1702 20 10 00
 geographical code: 1011 (*Erga Omnes*)
 measure: 103
 validity-period: start date: 01/07/2000 end date: –

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end
103	1011	1702201000				01/07/2000	

43005 measure component

Duty expr. Id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0.4	EUR	DTN	Z

Identification: code "100" in box 36 refers to measure 103; country of origin "IN" is member of country group 1011. The measurement unit code DTN means "t hectokilogram net (100 kg)", the measurement unit qualifier Z "1% weight of sucrose".

Calculation: the duty rate for this product is € 0.4 per 100 kg of the net weight sucrose of the product;
 $(€ 0.4 \times 2250/100) \times 60 = € 540$

7.2.2. Plural duty rate calculations

7.2.2.1. Duty expression 01 (%) + specific duty rate + measurement unit qualifier

Information from SAD

goods code: 2003 10 20 00
 country of origin: CN
 SAD box 36: 100
 declaration date: 01/08/2011
 SAD box 42: € 450
 SAD box 38: 1250 kg

components for the calculation of the duty rate (SAD Box 47):net drained weight 1250

TARIC database

Calculation of duties	
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Examples of duty rate calculations	
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goods code: 2003 10 20 00
 geographical code: 1011 (*Erga Omnes*)
 measure: 103
 validity-period: start date: 01/07/2000 end date: –

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end
103	1011	2003102000				01/07/2000	

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	18.4			
04	191	EUR	DTN	E

Identification: code "100" in box 36 refers to measure 103; country of origin "CN" is member of country group 1011. The measurement unit code DTN means "hectokilogram net (100 kg)", the measurement unit qualifier E "drained weight".

Calculation: the ad valorem duty rate for this product is 18.4% of the customs value;
 $18.4\% \text{ of } € 450 = € 82.8$
 the specific duty rate € 191 per 100 kg of the net drained weight;
 $€ 191 \times 1250/100 = € 2387.5$
 the total amount of duty is $€ 82.8 + € 2387.5 = € 2470.30$

7.2.2.2. Duty expression 01 (%) + specific duty rates

Information from SAD

goods code: 2009 69 71 00
 country of origin: PA
 SAD box 36: 300
 declaration date: 01/08/2011
 SAD box 42: € 5000
 SAD box 38: 1100 kg
 components for the calculation of the duty rate (SAD box 47): 900 LTR

TARIC database

goods code: 2009 69 71 00
 geographical code: 2027 (GSP + (incentive arrangement for sustainable development and good governance))

Calculation of duties

Examples of duty rate calculations

measure: 142

validity-period: start date: 01/01/2009 end date: 31/12/2013

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
142	2027	2009697100				01/01/2009		

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0			
04	131	EUR	HLT	
20	20.6	EUR	DTN	

Identification: code "300" in box 36 refers to measure 142; country of origin "PA" is member of country group 2027. The measurement unit code DTN means "hectokilogram net (100 kg)" ; HLT stands for "hectolitre"

Calculation: the duty rate for this product is:

0% ad valorem	0
+ € 131 x 9 HLT	€ 1 179
+ € 20.6 x 1100/100 DTN	€ 226.6
	<hr/> Total € 1 405.6

7.2.2.3. Duty expression 14(EAR)Information from SAD

goods code: 2101 12 98 20

additional code: 7366

country of origin: NO

SAD box 36: 300

declaration date: 01/08/2011

SAD box 42: € 500

SAD box 38: 75 kg

TARIC database

goods code: 2101 12 98 20

additional code: 7366 (linked with measure 674)

geographical code: NO (Norway)

measures 142 and 674

Calculation of duties

Examples of duty rate calculations

validity-period: start date: 01/07/2007 end date: –

43000 measure

measure type id	geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
142	NO	2101129820				01/07/2007		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0			
14				

43000 measure (*duty expression id 14 → measure 674 for NO*)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
674	NO		7	366		01/01/2002		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	100.66	EUR	DTN	

identification: code "300" in box 36 refers to measure 142; country of origin is "NO".
 The measurement unit code DTN means "hectokilogram net (100 kg)"

Calculation: the number of the additional code depends on the composition of the imported goods; in this example, the (imaginary) additional code is 7366.

The duty expression "14" refers to measure 674 (agricultural element) for NO.

The duty rate for this product is:

0 % of € 500 makes € 0

+ € 100.66 per 100 kg of 75 kg € 75.495

Total € 75.495

7.2.2.4. Duty expression 21(ADSZ)

Information from SAD

goods code: 1704 90 65 00

additional code: 7111

country of origin: US

Calculation of duties

Examples of duty rate calculations

SAD box 36: 100
 declaration date: 01/08/2011
 SAD box 42: € 1 500
 SAD box 38: 12 000 kg

TARIC database

goods code: 1704 90 65 00
 additional code: 7111 (linked with measures 672 and 674)
 geographical code: 1011 (*Erga Omnes*)
 measures 103, 672, 674
 validity-period: start date: 01/01/2005 end date: –

43000 measure

measure type id	geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
103	1011	1704906500				01/01/2005		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	9.000			
12				
17	18.700			
21				

43000 measure (*duty expression id 12 → measure 674 for 1011*)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
674	1011		7	111		01/01/2003		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	24.630	EUR	DTN	

43000 measure (*duty expression id 21 → measure 672 for 1011*)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
672	1011		7	111		01/01/2003		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	10.060	EUR	DTN	

Calculation of duties

Examples of duty rate calculations

identification: code "100" in box 36 refers to measure 103; country of origin "US" is member of country group 1011. The measurement unit code DTN means "hectokilogram net (100 kg)".

calculation: the number of the additional code depends on the composition of the imported goods; in this example, the additional code is 7111.

the duty expression "12" refers to measure 674 (agricultural element) for third countries.

the duty expression "21" refers to measure 672 (additional duty rate on sugar) for third countries.

the duty rate for this product is:

9% of € 1 500 makes	€ 135.00
+ € 24.63 per 100 kg of 12 000 kg	€ 2 955.60
	<hr/>
	Total € 3 090.60

Maximum:

18,7% of € 1 500 makes	€ 280.50
+ € 10.06 per 100 kg of 12 000 kg	€ 1 207.20
	<hr/>
	total € 1 487.70

In this case the duty rate will be limited to the consolidated maximum € 1 487.70

7.2.2.5. Duty expression 14 (EAR) and 25(ADSZR)/Reduction indicator 2

Information from SAD

goods code: 1806 20 10 00
 additional code: 7149
 country of origin: IL
 SAD box 36: 320
 declaration date: 01/08/2011
 SAD box 42: € 24 500
 SAD box 38: 7 500 kg
 SAD box 39: 09.1375

TARIC database

goods code: 180620 10 00
 additional code: 7149 (linked with measures 672 and 674)
 geographical code: IL (Israel)
 measures 143, 672, 674
 validity-period: start date: 01/01/2011 end date: 31/12/2011
 43000 measure

Calculation of duties

Examples of duty rate calculations

measure type id	geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
143	IL	1806201000			091375	01/01/2011	31/12/2011	2

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0			
14				
17	18.700			
25				

43000 measure (duty expression id 14 → measure 674 for IL/ind reduction = 2)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
674	IL		7	149		01/11/2007		2

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	75.44	EUR	DTN	

43000 measure (duty expression id 25 → measure 672 for IL/ ind red = 2)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
672	IL		7	149		01/11/2007		2

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	33.14	EUR	DTN	

identification: code "320" in box 36 refers to measure 143; country of origin is "IL".

The measurement unit code DTN means "hectokilogram net (100 kg)".

For Israel are two different preferential reductions. It depends on the regulation which reduction is applicable. For the quota 09.1375 (box 39), a reference is made to the less favourable reduction. An indicator expresses this reference (Indicator reduction "2").

calculation: the number of the additional code depends on the composition of the imported goods; in this example, the additional code is 7149.
the duty expression "14" refers to measure 674 (agricultural element) for "IL" with the indicator reduction "2".
the duty expression "25" refers to measure 672 (additional duty rate on sugar) for "IL" with the indicator reduction "2".

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Calculation of duties	
Examples of duty rate calculations	

The duty rate for this product is:

0% ad valorem	0
+ € 75.44 per 100 kg of 7 500 kg	€ 5 658
maximum:	
18,7% of € 24 500 makes	€ 4 581.5
+ € 33.14 per 100 kg of 7 500 kg	€ 2 485.5
	total € 7 067

In this case the duty rate of € 5 658 is less than the consolidated maximum € 7 067 and will be imposed.

7.2.2.6. Duty expression 14 (EAR) and 25(ADSZR) /Reduction indicator 1

Information from SAD

goods code: 1905 31 19 00
 additional code: 7909
 country of origin: IS
 SAD box 36: 320
 declaration date: 01/08/2011
 SAD box 42: € 1 250
 SAD box 38: 500 kg
 SAD box 39: 09.0799

TARIC database

goods code: 1905 31 19 00
 additional code: 7909 (linked with measures 672 and 674)
 geographical code: IS (Iceland)
 measures 143, 672, 674
 validity-period: start date: 01/01/2011 end date: 31/12/2011

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
143	IS	1905311900			090799	01/01/2011	31/12/2011	1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	4.5			
14				
17	12.1			
25				
35	31.15	EUR	DTN	

Calculation of duties

Examples of duty rate calculations

43000 measure (duty expression id 14 → measure 674 for IS/ ind red = 1)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
674	IS		7	909		01/01/2008		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	34.84	EUR	DTN	

43000 measure (duty expression id 25 → measure 672 for IS/ ind red = 1)

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
672	IS		7	909		01/01/2008		1

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	19.49	EUR	DTN	

identification: code "320" in box 36 refers to measure 143; country of origin is "IS".

The measurement unit code DTN means "hectokilogram net (100 kg)".

For Island are two different preferential reductions. It depends on the regulation which reduction is applicable. For the quota 09.0799 (box 39), a reference is made to the more favourable reduction. An indicator expresses this reference (Indicator reduction "1").

calculation: the number of the additional code depends on the composition of the imported goods; in this example, the additional code is 7909.

the duty expression "14" refers to measure 674 (agricultural element) for "IS" with the indicator reduction "1".

the duty expression "25" refers to measure 672 (additional duty rate on sugar) for "IS" with the indicator reduction "1".

the duty expression "35" refers to the maximum duty of 31.15 EUR/hectokilogram net (100 kg) to be imposed.

the duty rate for this product is:

4.5% ad valorem € 56.25

+ € 34.84 per 100 kg of 500 kg € 194.2

Total: € 250.45

Maximum:

12.10% of € 1 250 makes € 174.2

+ € 19.49 per 100 kg of 500 kg € 97.45

Total € 271.65

Calculation of duties	
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Examples of duty rate calculations	
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Maximum duty:

€ 31.15 per 100 kg of 500 kg

Total € 155.75

In this case the duty rate of € 250.45 is less than the maximum of € 271.65 but more than consolidated maximum of € 155.75.

The imposed duty will be € 155.75.

7.2.3. Duty rate calculations in combination with an action code

7.2.3.1. Duty rate calculation in combination with an action code 01

Information from SAD

goods code: 8701 10 00

country of origin: MX

SAD box 36: 300

declaration date: 01/08/2011

SAD box 42: € 1200

TARIC database

goods code: 0805 10 20 00

geographical code: MX

measure: 142

validity-period: start date: 01/07/2000 end date: -

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
142	MX	8701100000				01/07/2000		

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0			

identification: code "300" in box 36 refers to measure 142; further code "300" means that there must be presented either a EUR 1 or an origin declaration.

calculation: if an EUR 1 origin certificate or an origin declaration is presented to the customs the duty rate for this product is a 0 % ad valorem of the customs value;

4.1% of € 1200 = € 0

Calculation of duties
Examples of duty rate calculations

7.2.3.2. Duty rate calculation in combination with an action code 01 and 02

Information from SAD

goods code: 0810 10 00 10
 country of origin: EE
 declaration date 30/05/2002
 SAD box 42: € 500
 SAD box 38: 4 000 kg

TARIC database

goods code: 0810 10 00 10
 geographical code: EE
 measure: 690
 validity-period: start date: 01/10/2000 end date:

A connection to footnote CD 085 has been made in the measure footnote association (record 43020).

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	Date start	date end	Reduction indicator
690	EE	0810100010				01/01/2000		

43010 measure condition

condition code	sequence number	condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier	Action code	certificate type code	certificate reference number
M	001	51.4	EUR	DTN		01		
M	002	0	EUR	DTN		02		

Condition M means: “The import price must be equal to or greater than the minimum price (see components)”

Action code 01 stands for: “apply the action amount (see components)”;

Action code 02: “Apply the difference between the action amount (see components) and the import price”.

The measurement unit code DTN means “hectokilogram net (100 kg)”.

43011 measure condition component

condition code	sequence number	duty expr. id	duty amount	monetary unit code	Measurement unit code	measurement unit qualifier code
M	001	01	0			
M	002	01	51.4	EUR	DTN	

The two first columns (with heading condition code and sequence number) don't belong to record 430011. They are presented just for clarification of the data. In the database,

Calculation of duties	TAR-UG
Examples of duty rate calculations	

the connection between record 43010 and the corresponding record 43011 is made by a unique measure condition SID (system identifier).

In this case, there is no entry in record 43005 (measure components)

identification: In addition to measure 103 another financial measure has to be applied, this is measures 690 (countervailing charge).

This is a duty to protect the internal market of EU. In case the import price is less than a certain minimum price the importer has to pay the difference between the import price and the minimum price. The condition of the measure reflects this situation.

calculation: The import price is € 500/4000 kg x 100 = € 12.5 /100 kg.

The import price is equal or greater than the minimum price in condition M 002, this means we have to apply action code 02 and calculate the difference between the action amount (€ 51.4 /100 kg) and the import price (€ 12.5/100kg):

$$\text{€ } 51.4/100 \text{ kg} - \text{€ } 12.5/100 \text{ kg} = \text{€ } 38.8 /100 \text{ kg}$$

Total duty imposed as countervailing charge is:

$$\text{€ } 38.8 \times 4000 \text{ kg}/100\text{kg} = \text{€ } 1 552$$

7.2.3.3. Duty rate calculation in combination with an action code 01 and 15

Information from SAD

goods code: 0302 12 00 21

additional code: 8900

country of origin: NO

declaration date: 30/05/2001

SAD box 42 : € 3120

SAD box 38: 1300 kg

TARIC database

goods code: 0302 12 00 21

additional code: 8900

geographical code: NO

measure: **552**

validity-period: start date: 17/04/1999 end date: –

A connection to footnote CD 213 has been made in the measure footnote association.

A second measures is also applicable

goods code 0302 12 00 21

additional code: 8900

Calculation of duties

Examples of duty rate calculations

geographical code: NO

measure: 554

validity-period: start date: 17/04/1999 end date: –

First, the integration of the definitive Anti-dumping measure 552 in the TARIC-database.

43000 measure

measure type id	Geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
552	NO	0302120021	8	900		17/04/1999		

43010 measure condition

condition code	sequence number	Condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier	action code	certificate type code	certificate reference number
F	001	2.51	EUR	KGM		01		
F	002	0	EUR	KGM		15		

Condition code F means: "Net free at frontier price before duty must be equal or more than the minimum price (see components)"

Action code 15 stands for: "Apply the difference between the amount of action (see components) and the price + countervailing duty"

The measurement unit code KGM means "Kilogram".

43011 measure condition component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code
01	0.32	EUR	KGM	
01	2.925	EUR	KGM	

43020 measure footnote association

Footnote type id	Footnote id
CD	213

In this case, there is no entry in record 43005 (measure component)

The integration of the connected countervailing measure 554 in TARIC:

43000 measure

measure type id	geographical area id	Goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
554	NO	0302120021	8	900		17/04/1999		

43005 measure component

duty expr. id	duty amount	monetary unit code	measurement unit code	measurement unit qualifier code

Calculation of duties	
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Examples of duty rate calculations	
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01	3.8		
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identification: The additional code 8900 has a nomenclature description of “others”.

The anti-dumping duty (measure 552) rate is € 0.32 per kg net production weight.

The countervailing duty (measure 554) is 3.8% of the net CIF price free at UE frontier.

If the price (net-price EU before clearance) including the antidumping-duty and countervailing duty is less than the minimum price of € 2.925 per kg net production weight, the antidumping duty is the difference between this minimum price and the price free at UE frontier (countervailing duty included).

The result of this formula is expressed in the measure-condition:

Condition duty amount (F001) + 0.32(antidumping duty per kg) + (3.8% countervailing duty of CIF price) = 2.925

Condition duty amount (F001) = € 2.51/ kg

calculation: First the easy part, the calculation of the countervailing duty:

3.8% of € 3 120 (in this case)	€ 118.56
	(€ 0.0912/kg)

For what about the anti-dumping duty:

In this case, we have as a starting point that the net CIF price free at UE frontier is taken as the customs value.

We first establish the minimum net price of the goods: € 3120/1300 kg = € 2.4 per kg;

This price is more than the minimum price “0” (see conditions), so we have to apply the calculation of the second condition line (Action code 15 “Apply the difference between the amount of action and the price + countervailing duty”)

The antidumping duty is: $2.925 - (2.40 + 3.8\% \text{ of } € 2.40) = € 0.434 \text{ per kg}$

The total amount of antidumping duty is: $1300 \text{ kg} \times € 0.434 = € 564.2$

7.2.4. Duty rate calculations for special cases

7.2.4.1. Duty rate calculation for measures with reference prices for fish

Information from SAD

goods code: 0306 23 10 11

additional code: F321

Calculation of duties

Examples of duty rate calculations

country of origin: TR
 SAD box 36: 300
 declaration date: 01/08/2011
 SAD box 42 : € 20 500
 SAD box 38: 17 000 kg

TARIC database

goods code: 0306 23 10 11
 additional code: F321
 geographical code: TR
 measure: 142
 validity-period: start date: 13/02/2011 end date: –

A connection to footnote CD 238 has been made in the measure footnote association.

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
142	TR	0306231011	F	321		13/02/2011		

43010 measure condition

condition code	sequence number	condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier code	action code	certificate type code	certificate reference number
M	001	1098	EUR	TNE		01		
M	002	0	EUR	TNE		07		

Condition code M means: “Import price must be equal to or greater than the minimum price/reference price (see components) “.

Action code 07 stands for: “Measure not applicable”

The measurement unit code TNE means “Tonne”

43011 measure condition component

duty expr. id	duty amount	monetary unit code	measurement unit code	Measurement unit qualifier code
01	0			

43020 measure footnote association

Footnote type id	Footnote id
CD	238

In this case, there is no entry in record 43005 (measure component)

identification The preference for Turkey is only applicable for the goods code if the import price is equal or greater then the reference prices for fish/fish-products. For the goods code in the example reference prices are fixed

Calculation of duties	
Examples of duty rate calculations	

for each quality of fish/fish-products.

In TARIC the additional codes give expression to each quality of fish. The preferential measure for TR is integrated in TARIC on the combination goods code/additional code.

- calculation: As import price is taken the customs value on the SAD.
 The minimum price of the goods: € 20 500 / 17 ton = € 1 205.88 /ton.
 This price is greater than the reference “€ 1098/tonne” (see conditions), so we can apply for the preferential duty rate of ”0%”.

7.2.4.2. Duty rate calculation in combination with two conditions (double quotas)

The system of double quotas was applied for the import into EU of fresh oranges from Morocco. An economic operator could make a request for the reduction of the specific duty rate (Quota No. 09.1122), or for the exemption of the ad valorem duty rate (Quota No 09.1121) or for application of both quotas.

After the entry into force in 2005 of the amended Protocol to the Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States, of the one part, and the Kingdom of Morocco, of the other part (OJ L 242 from 2005), the double quota system is no longer in force.

Information from SAD

goods code: 0805 10 10 00
 country of origin: MA
 SAD box 36: 320
 declaration date: 20/01/2002
 SAD box 42: €1 500
 SAD box 38: 6 000 kg

TARIC database

goods code: 0805 10 10 00
 geographical code: MA
 measure: 143
 order number **091122**
 validity-period: start date: 01/01/2002 end date: 31/03/2002

A connection to footnote CD 254 and PB 001 has been made in the measure footnote association.

In TARIC a second measure is valid on the date of declaration:

TARIC database

goods code: 0805 10 10 00
 geographical code: MA
 measure: 143

Calculation of duties

Examples of duty rate calculations

order number **091121**

validity-period: start date: 01/01/2002 end date: 31/05/2002

A connection to footnote PB 001 has been made in the measure footnote association.

The footnote PB 001 is a reference to an annex of the TARIC-publication in which the entry-prices and corresponding duty-rate are presented.

7.2.4.2.1. Integration of measure 143 for order number 09.1122

43000 measure

measure type id	geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
143	MA	0805101000			091122	01/01/2002	31/03/2002	

43010 measure condition

condition code	sequence number	condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier code	action code	certificate type code	certificate reference number
K	001					01	K	005
K	002					01	K	006
V	001	35.4	EUR	DTN		01		
V	002	34.7	EUR	DTN		01		
V	003	34	EUR	DTN		01		
V	004	33.3	EUR	DTN		01		
V	005	32.6	EUR	DTN		01		
V	006	26.4	EUR	DTN		01		
V	007	25.9	EUR	DTN		01		
V	008	25.3	EUR	DTN		01		
V	009	24.8	EUR	DTN		01		
V	010	24.3	EUR	DTN		01		
V	011	0	EUR	DTN		01		

Condition code V stands for: "Import price must be equal or more than the entry price (see components)

Condition Code K means: "Also applicable simultaneously with tariff quota shown in the field "certificates"

The measurement unit code DTN means "hectokilogram net (100 kg)".

Certificate type code gives the reference to another quota; in this case:

K 005 quota - order number 09.1121 requested and not exhausted

K 006 quota –order number 09.1121 exhausted or not requested

43011 measure condition component

condition code	sequence number	duty expr. id	duty amount	monetary unit code	measurement unit code	measuremen t unit qualifier
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Calculation of duties

Examples of duty rate calculations

K	001	01	0				
K	002	01	3.2				
V	001	04	0	EUR	DTN		
V	002	04	0	EUR	DTN		
V	003	04	0	EUR	DTN		
V	004	04	0	EUR	DTN		
V	005	04	0	EUR	DTN		
V	006	04	0	EUR	DTN		
V	007	04	.5	EUR	DTN		
V	008	04	1.1	EUR	DTN		
V	009	04	1.6	EUR	DTN		
V	010	04	2.1	EUR	DTN		
V	011	04	7.1	EUR	DTN		

The two first columns (with heading condition code and sequence number) don't belong to record 430011. They are presented just for clarification of the data. In the database, the connection between record 43010 and the corresponding record 43011 is made by a unique measure condition SID (system identifier).

In this case, there is no entry in record 43005 (measure component)

7.2.4.2.2. Integration of measure 143 for order number **09.1121**

43000 measure

measure type id	Geographical area id	goods nomenclature item id	additional code type id	additional code	order number	date start	date end	Reduction indicator
143	MA	0805101000			091121	01/01/2002	31/05/2002	

43010 measure condition

condition code	Sequence number	condition duty amount	monetary unit code	measurement unit code	measurement unit qualifier code	action code	certificate type code	certificate reference number
V	001	35.4	EUR	DTN		01		
V	002	34.7	EUR	DTN		01		
V	003	34	EUR	DTN		01		
V	004	33.3	EUR	DTN		01		
V	005	32.6	EUR	DTN		01		
V	006	26.4	EUR	DTN		01		
V	007	25.9	EUR	DTN		01		
V	008	25.3	EUR	DTN		01		
V	009	24.8	EUR	DTN		01		
V	010	24.3	EUR	DTN		01		
V	011	0	EUR	DTN		01		

43011 measure condition component

Calculation of duties

Examples of duty rate calculations

condition code	sequence number	duty expr. id	duty amount	monetary unit code	measurement unit code	measuremen t unit qualifie
V	001	01	0			
V	002	01	0			
V	002	04	0.7	EUR	DTN	
V	003	01	0			
V	003	04	1.4	EUR	DTN	
V	004	01	0			
V	004	04	2.1	EUR	DTN	
V	005	01	0			
V	005	04	2.8	EUR	DTN	
V	006	01	0			
V	006	04	7.1	EUR	DTN	
V	007	01	0			
V	007	04	7.1	EUR	DTN	
V	008	01	0			
V	008	04	7.1	EUR	DTN	
V	009	01	0			
V	009	04	7.1	EUR	DTN	
V	010	01	0			
V	010	04	7.1	EUR	DTN	
V	011	01	0			
V	011	04	7.1	EUR	DTN	

The two first columns (with heading condition code and sequence number) don't belong to record 430011. They are presented just for clarification of the data. In the database the connection between record 43010 and the corresponding record 43011 is made by a unique measure condition SID (system identifier)

In this case, there is no entry in record 43005 (measure component)

identification: code "320" in box 36 refers to measure 143; further code "320" means that there must be presented either a EUR.1 or an invoice declaration

calculation: The import price for the goods is € 1500 x 6000 /100 kg = € 25 /100 kg

At the declaration date, there are two quotas applicable.

- Quota **09.1122** is a quota for a reduction of the specific duty rate;
- Quota **09.1121** gives an exemption for the ad valorem duty rate.

An economic operator can make a request for the application of both quotas. We assume that such a request is made and that both quotas are not exhausted.

In the condition of the measure 143 for quota **09.1122** we see the condition code K. A reference is made to quota 09.1121, application of

Calculation of duties

Examples of duty rate calculations

this quota will result in an ad valorem duty rate of `0%`.

The specific duty rate for goods with an import price of € 25 /100 kg is
€ 1.6/100 kg = € 96

The total duty rate will be in this case:

The duty rate ad valorem 3.2% in case quota with order number
09.1121 is exhausted or not requested is the preferential duty rate for
MA (20% of the third country duty rate)

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evolution of the TARIC	
Data evolution	

8. EVOLUTION OF THE TARIC

8.1. DATA EVOLUTION

The TARIC contains the applicable tariff and commercial legislation. As this legislation is evolving, the TARIC is evolving accordingly. This means that some of the TARIC data, such as measures defining standard import values for some agricultural products, is updated every day, while other data, such as the Harmonised system codes, is update much less frequently.

The TARIC database contains as well the so-called "reference data". The reference data is used mostly to classify and identify data. E.g.: Additional code types, measure types, footnote types, regulation roles...

The reference data is not updated frequently. However, the scope of the TARIC is constantly widening to include new legal acts and new concepts. This can require the update of the reference data. E.g.: to represent the suspension of duty based on the presentation of an airworthiness certificate, the new measure type 119 had to be created.

The update of reference data usually results in new processing to be implemented in the systems of the Member States. Therefore, the national administrations are warned in advance of such updates to allow them to prepare for the new data.

8.2. STRUCTURE EVOLUTION

Document TARIC3 IDS Edifact "Interface Data Specification" V 0.42 describes the structure of the data that is sent to the national administrations, and the validation rules that this data must comply with. The structure of the data is stable and should not evolve. In the rare cases of a structural evolution, the Member States are consulted and informed sufficiently in advance to allow them to prepare their system to accept the structural change.

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Annex I: Links to other systems	
Suspensions	

9. ANNEX I: LINKS TO OTHER SYSTEMS

The TARIC shares data with other tariff applications managed by DG Taxation and Customs Union. These applications are mainly the following:

9.1. SUSPENSIONS

The autonomous tariff suspensions granted for products from the agricultural, chemical, aircraft and micro-electronic sectors are published twice a year in the Official Journal of the European Communities. This publication is supported by an application managed by the Commission. The description of the products concerned by the suspensions is uploaded into the TARIC from the suspensions application. This is transparent for the national administrations.

9.2. COMBINED NOMENCLATURE

The Combined Nomenclature regulation containing the product descriptions at 8-digit level and the tariff measures applicable "*Erga Omnes*" is published once a year. This publication is also supported by an application managed by the Commission, which allows an automatic transfer of the data to the TARIC. Again, this transfer would be transparent for the national administrations.

9.3. QUOTAS

"First come first serve" quotas are managed by QUOTA 2 application within DG Taxation and Customs Union. This application supports the allocation process whereby requested quantities are granted to the operator.

Some data relative to the definition and events of tariff quota is transferred into the TARIC. Currently, this covers the order number and its related origins, the quota definition (validity period, blocking and suspension periods) and the quota evolution (exhaustion, new balance, criticality, reopening and balance transfer). This means that the national administrations receive the answers on their drawing requests and all the other information through the QUOTA interface and through the TARIC.

Furthermore, it should be noted that the order number has to be defined in the Quota database before any tariff quota measure (122, 123, 143, 146 or 147) could be inserted into TARIC database.

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Annex II: Applicable documents	
Quotas	

10. ANNEX II: APPLICABLE DOCUMENTS

- XXI/416/94 "Codes to be used in TARIC" (current revision): this document describes the codification used in the TARIC;
- TAXUD/1605/2002 "Implicit operation rules of the TARIC": this document specifies how the main codes of the TARIC can be used and how their possible values are shared between the Commission and the Member States;
- XXI/763/92 "TARIC3-Interface Data Specification" (current revision): this document describes the format and the validation rules of the TARIC data sent by the Commission to the Member States;
- "Preliminary notes of the TARIC": explanatory notes to present the main concepts of the TARIC. For the 2003 TARIC, these notes are available in OJ C 104 from 30 April 2003. Nowadays, the notes are available on the TARIC web site (http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&Si_mDate=20110908).
- XXI/2191/96 rev1: validity period of a measure.