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Organization of customs

1	How many Member States does the Union have?	27
2	Is there a difference between the customs territory and the VAT-territory of the Union?	Yes, the customs area is the area to which customs legislation applies and the VAT-area is the area to which the VAT-legislation applies
3	What are the Union's two different borders?	Internal and external borders
4	Which ministry does customs in the Netherlands belong to?	Ministry of Finance
5	How many regional customs offices are there in the Netherlands?	8
6	What is meant by 'aankliktaken'?	National tasks performed by one particular customs office
7	Which taxes does customs charge?	Import duties, excise duties and consumer tax on non-alcoholic drinks, VAT on import
8	What are the non-tax duties also called?	VGEM (veiligheid, gezondheid, economie en milieu) or SHEE (safety, health, economy and environment) tasks
9	What is a BTI?	Binding Tariff Information. This shows a product's goods code
10	What is a BOI?	Binding origin information. Customs determines the origin of a product
11	What is an AEO?	An Authorized Economic Operator, someone who is considered reliable by Customs
12	What are the benefits of an AEO permit for (declaration) procedures?	Fewer checks to save time, faster processing of declarations, faster completion of procedures
13	What are the benefits of an AEO permit?	Information that is already known to customs can be reused and simplifications can be granted faster
14	Name an important task of the FIOD.	Detecting criminal offenses and conducting informative investigations.
15	What role does the Central Bureau of Statistics play?	The collection of statistical data
16	Which organization plays an important role in issuing certificates of origin?	Chamber of Commerce
17	What three types of legislation does the Union make?	Regulations, directives and decisions
18	What kind of Union legislation is most common in customs legislation?	Regulations
19	List some goals of the World Trade Organization (WTO)	<ul style="list-style-type: none"> Increasing the standard of living Ensuring employment Steady income growth Use of natural resources in the

		<i>world</i> <ul style="list-style-type: none"> • <i>Expansion of production and trade</i>
20	List some tasks of the World Customs Organization	<ul style="list-style-type: none"> • <i>Solving issues related to valuation and nomenclature (classification)</i> • <i>Harmonization of customs legislation</i>
21	Which countries belong to the European Free Trade Association (EFTA)?	<i>Switzerland, Norway, Liechtenstein and Iceland</i>
22	List some of the characteristics of the Union.	<ul style="list-style-type: none"> • <i>Free movement of goods, services, capital and people</i> • <i>No levying of import duties on goods that are already in free circulation in the Union</i> • <i>Common foreign policy towards third countries (countries that are not members of the Union)</i> • <i>Common rate of import duties</i> • <i>Uniform customs legislation</i>

Entry of goods

1	What are Union goods?	<i>These are goods that:</i> 1. <i>have been fully obtained in the Union</i> 2. <i>come from a third country and are released for free circulation in the Union</i> 3. <i>are made from 2 or from a combination of points 1 and 2</i>
2	What customs status is assumed for goods that are in the customs territory of the Union and of which the customs status is unknown?	<i>Union goods</i>
3	What are non-Union goods?	<i>These are goods that are not classed as Union goods</i>
4	What is the status of goods according to customs when they enter the Union?	<i>The non-Union status</i>
5	How long does this customs status (upon arrival) continue to exist?	<i>The status of non-Union goods upon entry remains until:</i> 1. <i>It appears that the goods have Union status</i> 2. <i>The goods receive the Union status or</i> 3. <i>The goods leave the Union again</i>
6	When does customs control take place?	1. <i>When goods enter the Union</i> 2. <i>When non-Union goods are in the EU</i> 3. <i>When Union goods are brought outside the EU</i> 4. <i>When Union goods are subject to a customs procedure</i>
7	How are customs informed about which goods will be brought into the Union?	<i>Through an entry summary declaration (ENS)</i>
8	Should customs be notified of all goods entering the Union or only of goods unloaded in the Union?	<i>Of all goods entering the Union</i>
9	When will customs be informed about which goods will be brought into the Union?	<i>This depends on the type of cargo and means of transport. See schedule in textbook</i>
10	At which customs office should customs be informed that goods are	<i>Answer b</i>

	entering the Union? Choose one of the following answers: a. The customs office where the goods will be unloaded b. The customs office of first entry c. Any customs office d. The customs office of the country where the carrier is located.	
11	At which offices in the Netherlands can customs be notified that goods are entering the Union?	<i>Rotterdam Port for goods arriving by sea and Schiphol Cargo for goods arriving by air</i>
12		
13	How does customs know the provisions a ship has on board and/or the belongings of the crew?	<i>By means of a Ship's Stores Declaration (IMO / FAL 3) and a Crew's Affects Declaration (IMO / FAL 4)</i>
14	How do customs know which goods will be unloaded after the ship or aircraft arrives? Choose one of the following answers: a. Entry summary declaration (ENS) b. The IMO / FAL 3 c. The IMO / FAL 4 d. The Declaration for Temporary Storage (TSD).	<i>Answer d</i>
15	What customs status does customs assume when goods are brought into the Union by air or sea?	<i>Customs then presumes they are non-Union goods</i>
16	How will customs be informed at what time the ship or aircraft will actually arrive?	<i>By means of a prior notice of the estimated time of arrival</i>
17	What is meant by presentation of goods to customs?	<i>Informing customs that the goods have arrived at a customs office or place approved by customs so that customs can check the goods</i>
18	Can a ship sailing to the Union from a third country call at any Union port?	<i>No, the ship must sail to a designated port via a designated waterway</i>
19	At which customs office must a declaration for temporary storage (TSD) be made if goods have entered the Union by ship and are unloaded at different ports in the Union? Choose one of the following answers. a. At the customs office of first entry b. At the customs office of the country where the importer is located c. At the customs office where	<i>Answer c</i>

	the goods will be unloaded d. At a customs office of your choice.	
20	When must a declaration for temporary storage be made? Choose one of the following answers: a. Always when the goods are presented b. At the latest when the goods are presented, but it is advised to do this earlier. c. At the latest when the goods are unloaded d. At the same time as the ENS.	<i>Answer b. See the textbook diagram for the advice periods</i>
21	Why do customs want the temporary storage declaration as early as possible?	<i>So that customs can do a risk analysis</i>
22		
23	In which situations are goods entering the Union automatically classified as Union goods if the transport takes place between 2 places in the Union?	<i>For transport between 2 airports in the Union, the goods are considered to be Union goods if they are loaded at the airport of departure, unless otherwise demonstrated. In the case of transport by sea, the goods are regarded as Union goods if there is a scheduled service.</i>
24	What is a Space for Temporary Storage (STS) for?	<i>To temporarily store the goods that have arrived until they get a further destination</i>
25	Are there any formalities required to start an STS? Choose one of the following options: a. Yes, to be able to start this must first be reported to customs b. No, no formality is required c. Only if there is no customs office nearby d. Yes, a permit from customs is required	<i>Answer d</i>
26	How long can goods be stored in a Space for Temporary Storage (STS)?	<i>90 days</i>
27	Which declaration is required to store all unloaded goods in Temporary Storage?	<i>A Declaration for Temporary Storage (TSD)</i>
28	Should all goods in an Temporary Storage remain in exactly the same state during storage?	<i>Yes, the goods may only undergo treatments to keep the goods unchanged</i>
29	Through which procedure or procedures can storage of goods in	<i>Through a customs procedure or by re-exporting the goods</i>

	Temporary Storage be ended?	
30	Give a brief description of the procedure that releases goods into free circulation and specify whether this regulation applies to Union goods or non-Union goods.	<i>When released for free circulation, the status of non-Union goods changes to Union goods and import duties and other taxes must be paid. The commercial policy measures will then also apply</i>
31	Give a brief description of the transit procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>The transit procedure can be applied to both non-Union goods and Union goods. With this procedure, goods are transported under customs supervision. If the goods are non-Union goods, no import duties are due and commercial policy measures do not apply</i>
32	Give a brief description of the customs warehouse procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the customs warehouse procedure, non-Union goods (and in some cases also Union goods) can be stored under customs supervision. No import duties are due and commercial policy measures do not apply</i>
33	Give a brief description of the temporary admission (import) arrangement and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the temporary admission procedure, non-Union goods can be used in the Union without import duties due. The goods must leave the Union again</i>
34	Give a brief description of the particular end use arrangement and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the end use procedure, non-Union goods are released for free circulation without import duty due because the goods are intended for a specific designated destination</i>
35	Give a brief description of the inward processing procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>In the case of inward processing, non-Union goods in the Union may be processed, modified or repaired without the application of import duties and commercial policy measures</i>
36	Give a brief description of the outward processing procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>In the case of outward processing procedure, Union goods can be brought outside the Union to undergo processing, modification or repair. The goods can then be released for free circulation with total or partial exemption from import duty</i>
37	Give a brief description of the export procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>The export scheme makes it possible for goods to leave the Union</i>

Customs Declaration

1	What is a customs declaration for?	<i>To place goods under a customs procedure</i>
2	What are the six components of the declaration procedure for a customs declaration?	<ol style="list-style-type: none"> <i>1. Lodge the declaration</i> <i>2. Acceptance by customs</i> <i>3. Write off former procedure</i> <i>4. Selection for control</i> <i>5. Control</i> <i>6. Release of the goods</i>
3	In which system are the import and export declarations registered?	<i>In AangifteSysteem (AGS)</i>
4	In which system are the transit declarations registered?	<i>New Computerized Transit System (NCTS)</i>
5	Which four requirements must a customs declaration meet in order to be accepted by customs?	<ol style="list-style-type: none"> <i>1. in the declaration must be fully completed</i> <i>2. All information (documents) must be in the possession of the declarant</i> <i>3. Declarant must be authorized and</i> <i>4. Goods must be presented</i>
6	What is the purpose of clearing the previous procedure?	<i>This is to prevent the goods from being in two different regulations</i>
7	On what basis does customs select the declarations to be checked?	<i>Based on selection criteria</i>
8	What are the different types of control?	<ol style="list-style-type: none"> <i>1. Physical inspection</i> <i>2. Documentary check</i> <i>3. Administrative settlement.</i>
9	What does release of goods mean?	<i>This means that the goods can continue the destination for which they have been declared</i>

10	Is inspection by customs after the release of goods by customs still possible? Choose one of the answers below: a. No, never b. Only with the consent of the declarant c. Only in case of fraud d. Yes, that is always possible.	<i>Answer d</i>
11	Which simplified declaration procedures are possible (excluding transit)?	<ul style="list-style-type: none"> • <i>Simplified (incomplete) declaration</i> • <i>Declaration by registration in the declarant's administration</i>
12	Which aspects can be incomplete and the declaration still be accepted by customs?	<i>Incomplete data or incomplete documentatio.</i>
13	Should a declarant have a permit for the occasional application of a simplified declaration?	<i>No, that is possible without a permit</i>
14	In case of a simplified declaration, how does customs collect the missing data or documents?	<i>With a supplementary declaration</i>
15	Within which period must the supplementary declaration be made after a simplified declaration?	<i>That depends on which information or document is incomplete</i>
16	Can the simplified declaration be applied to all customs procedures?	<i>Yes, except from transit</i>
17	Which simplifications apply when making the declaration through Entry in the Declarant's Records?	<ul style="list-style-type: none"> • <i>Goods do not have to be presented at customs</i> • <i>Declaration is made through Entry in the Declarant's Records</i> • <i>Supplementary declaration is made later</i>
18	Can anyone make a declaration through Entry in the Declarant's Records?	<i>No, a permit is required for this simplification</i>
19	What plays an important role in the verification of declaration through Entry in the Declarant's Records?	<i>The records of the person who has the permit for this simplification</i>
20	How does customs receive all the information about the goods that have been declared?	<i>Through a supplementary declaration</i>
21	Which two simplifications exist for the Transit procedure?	<i>Authorized Consignee and Authorized Consignor</i>
22	Can anyone use both simplifications?	<i>No, customs must give a permit for this</i>
23	In which four ways can a customs declaration be made?	<i>Electronically, in writing, orally and by means of an act</i>
24	What choice does a declarant have about how a customs declaration can be made? Choose one of the following answers: a. A declaration must always be made electronically b. A declaration must always be made electronically except in a number of	<i>Answer b</i>

	<p>special cases (for example in the case of passenger luggage, etc. it may also be made verbally or through an act)</p> <p>c. A declarant always has a free choice about the way in which a declaration is made</p> <p>d. The customs officer who will handle the declaration determines how this must be done.</p>	
25	<p>For each method of making a customs declaration, specify the form(s) to be used.</p>	<ul style="list-style-type: none"> • <i>Electronic: no form</i> • <i>In writing: Single Administrative Document (SAD), TIR carnet, ATA carnet</i> • <i>Orally: no form</i> • <i>Act: no form</i>
26	<p>Who is (generally) primarily responsible for the accuracy of a customs declaration? Choose one of the following answers:</p> <p>a. Always the person who submits the declaration to customs</p> <p>b. The owner of the goods</p> <p>c. That depends on the situation (role) in which the person submitting the declaration is acting</p> <p>d. Always the person who gives the order to make the declaration</p> <p>Motivate your choice of answer</p>	<p><i>Answer c</i></p> <p><i>If the submitter submits the declaration in his/her own name and for his/her own account, he/she is also responsible.</i></p> <p><i>If the person submitting the declaration acts as a direct representative, then the representative (the person who gives the order) is responsible.</i></p> <p><i>In the case of indirect representation and if the declaration is made in one's own name and for one's own account, the submitter is the declarant and therefore responsible</i></p>
27	<p>Which of the procedures below is not a customs procedure with a special obligation?</p> <p>a. Export</p> <p>b. Release for free circulation</p> <p>c. Inward processing</p> <p>d. Customs transit</p>	<p><i>Answer b</i></p>

Filling in a customs declaration

Question 1

Which column (letter!) of the national matrix should you refer to if you need to fill in a declaration for the transit procedure?

Column F, see explanation SAD

Question 2

Do you need to fill in the third subdivision of box 1 for an export procedure?

No, export is column A; box 1(3) in column A on the matrix is empty, so the third subdivision of box 1 on the form should be left blank.

Question 3

When filling in a declaration for release for free circulation, do the 1st and 2nd subdivision of box 1 need to be completed?

Yes, release for free circulation is column H; boxes 1(1) and 1(2) on the matrix both show an 'A' (mandatory) so that means that these boxes must be completed.

Question 4

Does box 7 need to be filled in for a declaration for an outward processing customs procedure?

No, outward processing is column E; box 7 on the matrix shows a 'C', which means it is optional for operators and not mandatory.

Question 5

Should box 3 of an electronic declaration for the temporary admission procedure be completed if this declaration concerns only one item?

No, temporary admission is column I; box 3 on the matrix shows [2][3]. This means that footnotes 2 and 3 apply. Footnote 2 states that this information may only be required for non-computerised procedures. The declaration in the question is an electronic declaration, which means box 3 does not need to be filled in.

Footnote 3 states that when the declaration covers only one item of goods, this box does not need to be filled in. The declaration in the question concerns only one item, so the box can be left blank.

Question 6

Which code is required in box 1 in the following situations?

- a) import declaration (normal procedure) of goods from China?
IM A
- b) import declaration (simplified procedure) of goods from Norway?
EU B
- c) export declaration (normal procedure) of goods destined for the USA?
EX A
- d) export declaration (normal procedure) of goods destined for the Canary Islands?
CO A
- e) import declaration (pre-declaration) of goods from Belarus?
IM D

Question 7

Which code is required in box 37 (1st subdivision) in the following situations?

- a) final exports to Japan?
10 00
- b) declaration for release for free circulation and home use (no turnover tax exemption) of goods stored in a customs warehouse?
40 71
- c) re-export after inward processing?
31 51

Question 8

Which country code should you enter in box 17 of an export declaration if you are exporting goods to the US?

Export is listed in column A. The matrix shows that box 17 does not need to be filled in, but box 17a does. In the list of codes, box 17a refers to table S01, which shows country code 'US'.

Free circulation

1	What happens to the customs status of goods when they are released for free circulation?	<i>Non-Union goods become Union goods</i>
2	What does it mean for goods when they are released for free circulation?	<i>They can be move freely in the Union</i>
3	What are the consequences if non-Union goods are released for free circulation?	<ul style="list-style-type: none"> <i>A customs debt is incurred</i> <i>Commercial policy measures may apply</i> <i>Non-tax legislation applies</i>
4	Into which two groups can you divide the different taxes?	<i>In European and national taxes</i>
5	What national taxes do customs levy?	<i>Value added tax, excise duty and consumption tax on non-alcoholic drinks</i>
6	Who are the import duties collected for?	<i>For the European Union</i>
7	Does value added tax (VAT) on import (release for free circulation) always have to be paid when making the customs declaration?	<i>No, the VAT tax can be transferred to the accounts of the importer</i>
8	Who will grant the permit for transferring the VAT to the accounts of the importer?	<i>The tax authorities</i>
9	How can a foreign entrepreneur avoid having to pay VAT in the Netherlands if the goods do not remain in the Netherlands?	<i>He can appoint a tax representative for VAT</i>
10	Can you name two levies of a non-fiscal nature?	<i>Agricultural levy and anti-dumping duty</i>
11	What is the name of the person who has to pay a customs debt?	<i>Debtor</i>
12	Name a situation in which a customs debt is incurred.	<i>When releasing goods for free circulation</i>
13	How is a debtor told to pay a customs debt?	<i>By means of an Invitation to Payment (ITP)</i>
14		
15	In which cases can import duty be refunded?	<ul style="list-style-type: none"> <i>if the customs debt is unjustified</i> <i>if the customs declaration is invalidated</i> <i>the goods are refused by the importer</i> <i>special circumstances</i>
16	Can import duty be refunded if a Certificate of Origin is submitted afterwards?	<i>Yes, because then too much import duty has been paid</i>
17		
18	Are import duties always refunded if the goods are refused by the consignee (importer)?	<i>No, for example, no account may be taken of defects that have arisen after import</i>
19		
20	What is a preferential rate?	<i>A reduced rate that is granted when the goods have a certain origin</i>
21	What is a tariff suspension?	<i>A 0 rate instead of a normal rate. Can be used for certain periods of time or for certain quantities</i>

22	Give some examples of 'end use'	<i>Batteries for electric bicycles or palm oil for uses other than human consumption</i>
23	What does it mean for the tariff if goods are eligible for the special 'end use' procedure?	<i>A reduced or (usually) zero rate applies</i>
24	Into which two groups can you divide the exemptions?	<i>Imports with full relief from goods and re-importing returned goods.</i>
25	Give some examples of full exemption imports.	<i>Research and experiments, sample shipments, moving good</i>
26	What is the time limit for goods to be re-imported to qualify for returned goods relief?	<i>3 years</i>
27	Are returning goods allowed to have been used in a third country?	<i>Yes</i>

Classification

1	What is the name of the goods classification system and information associated with commodity codes?	<i>Tariff-system</i>
2	List eight topics included in the Tariff System.	<ul style="list-style-type: none"> • <i>The Harmonized System (HS)</i> • <i>The Combined Nomenclature (CN)</i> • <i>Import duties</i> • <i>The documents to be submitted</i> • <i>Agricultural procedures</i> • <i>Anti-dumping and countervailing duties</i> • <i>Excise duty</i> • <i>VAT</i> • <i>Consumption tax of non-alcoholic drinks</i>
3	Which of the following structure regarding the Harmonized System is correct? a. 21 chapters and 97 sections b. 21 chapters with 97 headings c. 21 sections with 97 chapters d. 21 divisions with 97 headings.	<i>Answer c</i>
4	How many positions does a HS heading and a HS code have?	<i>A HS post has 4 positions and HS code 6 positions</i>
5	How many positions does a CN code and a TARIC code have?	<i>A CN code has 8 positions and a TARIC code has 10 positions</i>
6	What is the difference between a 6-digit commodity code in the Union and a 6-digit code for the same product in the US?	<i>There should be no difference because these codes are the same worldwide</i>
7	What is the difference between an 8-digit commodity code in the Union and an 8-digit code for the same product in the US?	<i>The first 6 positions should be the same, but positions 7 and 8 are Union determined, so they may differ from positions 7 and 8 in the US 8-digit code</i>
8	Which order of action is best to find a commodity code? a. Immediately start searching for the item by looking at the wording (description) of the heading b. First find in which chapter a product should be classified and then search for the correct heading within that chapter c. First search for the section in which the product may have to be classified, then search for the chapter and then search for the heading within that chapter d. Enter the description or name of the product and then have the system search where that description is mentioned (search by description).	<i>Answer c</i>
9	The column 'Tariff' in the Tariff System	<i>Answer d. Please note: the rate can also be</i>

	contains the following information: a. Only the percentage of the normal import duty b. The percentage of normal and any preferential import duty c. The percentage of tax(es) that may be due d. The rate of taxes that may be due	<i>expressed in an amount per quantity (specific duty)</i>
10	What do a tariff quota, tariff preference and preferential tariff mean under a quota?	<i>A tariff preference means a lower tariff, often depending on the origin of the goods. A tariff quota means a lower tariff for a certain quantity. A preferential tariff in the context of a quota means a lower tariff for a certain quantity, in which, for example, origin may also play a role</i>
11	What does the suspension of import duties mean?	<i>Suspension of import duties means that there is a normal import duty, but that has been (temporarily) set to zero</i>
12	Which classification rule(s) do you apply to determine the 4-digit code of a live horse?	<i>Only classification rule 1</i>
13	Which classification rule(s) do you apply to determine the 8-digit code of a live horse?	<i>Classification rules 1 and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item</i>
14	Which classification rule(s) do you apply to determine the 8-digit code of a vacuum cleaner if it is not yet equipped with attachments such as brushes, etc.	<i>Classification rules 1, 2a and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. In addition, classification rule 2a applies because the vacuum cleaner is not yet complete, but it does have all the characteristics of a vacuum cleaner</i>
15	Which classification rule(s) do you apply to determine the 8-digit code of a cabinet if it still has to be put together?	<i>Classification rules 1, 2a and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. In addition, classification rule 2a applies because the cabinet has not yet been assembled</i>
16	A bag contains both liquorice (confectionery) and chocolate (cocoa products). It is a mixture. Please indicate how you classify this product when it is offered as a whole. Also indicate which classification rules apply. Do not determine a commodity code.	<i>It is a mixture. Classification is then done by determining the essential character of the mixture. The product is classified under the commodity code of the part that determines the essential character. Classification rules 1, 2b, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 2b because it is a mixture and classification rule 3b because the essential character determines a mixture. If the essential character cannot be determined, then classification rule 3c applies: the item last placed in the Tariff System</i>
17	A heavy glass vase has a wooden base. Please indicate how you classify this product if it is offered as one unit. Also indicate which classification rules apply. Do not determine a commodity code.	<i>It is a composite product. Classification is done by determining the essential character of a composite product. The product is classified under the commodity code of the part that determines the essential character. Classification rules 1, 2b, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 2b because it is a</i>

		<i>composite product and classification rule 3b because the essential character determines a composite. If the essential character cannot be determined, then classification rule 3c applies: the item last placed in the Tariff System</i>
18	<p>A cardboard box contains the following goods:</p> <ul style="list-style-type: none"> • a brush • a dust cloth • a cleaning agent and • a plastic scraper to loosen stubborn dirt <p>Please indicate how you classify this product if it is offered as a complete product. Also indicate which classification rules apply. Do not determine a commodity code.</p>	<i>The box with contents is offered as a complete product and also serves to perform one specific purpose or function. So it can be classified as one good. There is a set or assortment for retail sale. The essential characteristic is then decisive. Classification rules 1, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 3b because the essential character determines a set or assortment for retail sale. If the essential character cannot be determined, classification rule 3c applies: the item last placed in the Tariff System</i>
19	Does the box of the goods described in question 18 still have to be classified separately? Indicate which classification rule you apply for classifying the box.	<i>The box is not classified separately if it is a normal packaging. The box is thus classified together with the contents. Classification rule 5b</i>

