

# Customs Flash

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We are pleased to present the latest edition of the Deloitte Customs Flash in Switzerland – a Deloitte "hot topic" newsletter focusing on updates related to customs and international trade developments in Switzerland and the European Union.

## New Combined Nomenclature as of January 1, 2015

On 31 October 2014 the European Commission has officially published the new Combined Nomenclature ("CN"). It is necessary to amend the CN in order to take account of changes in requirements relating to statistics and to commercial policy, changes made in order to fulfil international commitments, technological and commercial developments and the need to align or clarify texts.

The CN is used by the European Community for levying import duties. The applicable duty rate upon import goods depends on the classification in the CN. The new CN will come into force as of 1 January 2015. There are new codes for instance dairy products, fish products, organic compounds and chemical products. Certain wine products have a changed description.

## What does it mean for you?

The new CN can include new classification codes for your products. If you import goods, such as cheese, fish, organic compounds or chemical products as of January 2015, you will have to use new codes for your import declarations if they are applicable for your products.

The following codes are new in the CN of 2015:

Chapter	New codes	Description
0406		Cheese and curd:
	0406 10 30	--- Mozzarella, whether or not in a liquid
	0406 10 50	--- other
	0406 20 00	- Grated or powdered cheese, of all kinds
	0406 90 74	----- Maasdam
	0406 90 89	----- Exceeding 52 % but not exceeding 62 %
	0406 90 92	----- Exceeding 62 % but not exceeding 72 %

1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:
1604 14	-- Tuna, skipjack and bonito ( <i>Sarda</i> spp.)
1604 14 21	----- In vegetable oil
1604 14 26	----- Fillets known as 'loins'
1604 14 28	----- other
1604 14 31	----- In vegetable oil
1604 14 36	----- Fillets known as 'loins'
1604 14 38	----- other
1604 14 41	----- In vegetable oil
1604 14 46	----- Fillets known as 'loins'
1604 14 48	----- other
2931	Other organo-inorganic compounds:
2931 90 50	-- Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts
2931 90 60	-- (Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diybis[nitrilobis(methylene)]}tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diybis[nitrilobis(methylene)]}tetrakis(phosphonic acid), {(2-hydroxyethyl)imino}bis(methylene)}bis(phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl}amino)methyl]phosphonic acid; salts thereof
2931 90 80	-- other
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:
3824 90	- other:
3824 90 92	----- In the form of a liquid at 20 °C
3824 90 93	----- other
3824 90 96	----- other

When you are importing wine in the European Union, it is possible the description of your product does not align with the new description in the CN. Another code with a more suitable description maybe more applicable based on the classification rules.

The following codes have a changed description in the CN of 2015:

Chapter	Codes with a changed description	Description
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:
2204 21		-- In containers holding 2 litres or less
	2204 21 46	----- Vallée du Rhône
	2204 21 78	----- Other
2204 29		-- Other:
	2204 29 46	----- Vallée du Rhône
	2204 29 58	----- Other

## What to do?

When you are importing products as mentioned in the overviews above, please check if these are applicable for your products. You will have to use these new codes on your import declaration as of January 1, 2015. If you have any doubts concerning the classification code of your products or concerning the Combined Nomenclature, please feel free to contact us.

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