



## Customs Flash Belgium

### New Combined Nomenclature 2018

#### Introduction

The Combined Nomenclature (CN) forms the basis for the declaration of goods:

- Upon importation or exportation
- When subject to intra-Union trade statistics

The CN determines which rate of customs duty applies and how the goods are treated for statistical and commercial purposes. The CN is thus a vital working tool for businesses and EU Member States' customs and VAT administrations.

A new version of the CN was published on 31 October 2017 and will enter into force as of 1 January 2018 ([Commission Implementing Regulation \(EU\) 2017/1925](#)).

New codes have been introduced for products including chemical products, machinery and parts thereof, as well as foodstuffs.

It should be noted that additional changes to the CN can occur during the year.

#### What does this mean for you?

The new CN may include new or amended classification codes for products in an organisation's trade. When shipping the goods listed below from 1 January 2018, an organisation may have to use new codes for customs and VAT declarations:

- [Annex I](#) lists the nomenclature codes that are new in CN 2018
- [Annex II](#) lists the nomenclature codes with a changed description in CN 2018

## What to do?

When an organisation is trading products that have new or amended classification codes, these new codes must be used in declarations from 1 January 2018.

The Customs and global trade team is readily available to assist with any questions concerning the classification codes of products or concerning the CN.

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## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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