



Customs Flash Belgium

New Combined Nomenclature as of 1 January 2015



Download the
Deloitte Belgium
mobile App
A wealth of
information at your
fingertips

An Android version will be available
soon

On 31 October 2014, the European Commission officially published the new Combined Nomenclature ("CN"). The CN always needs to be updated in order to take into account changes in requirements relating to statistics and commercial policy. Changes are also regularly made to fulfil international commitments, to take into account technological and commercial developments and to align or clarify texts.

The CN is used by the European Community for levying import duties. The applicable duty rate upon importation of goods depends on the CN classification. The new CN will come into force as of 1 January 2015.

There are new codes with this latest amendment. For instance, dairy and fish products, organic compounds and chemical products have new classifications. Certain wine products even have a changed description.

What does it mean for you?

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

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-diylbis[nitrilobis(methylene)]} tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[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 importing wine in the European Union, it is possible that the product description does not align with the new description in the CN. Another code with a more suitable description may be 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

For further information, a correlation table with the 2014 and 2015 codes can be found on the [UK Customs Authorities \(HM Revenue & Customs\) website](#).

What to do?

When importing products mentioned in the tables above, businesses should check if these are applicable to their products. These new codes will need to be used in import declarations as of 1 January 2015. If there are any doubts concerning product classification codes or if there are any questions regarding the Combined Nomenclature, the Deloitte Customs and Global Trade team is readily available to assist.

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:

- Fernand Rutten, frutten@deloitte.com, + 32 2 600 66 06
- Nick Moris, nmoris@deloitte.com, + 32 2 600 66 03
- Julien Pauwels, jpauwels@deloitte.com, +32 2 600 66 25

- Tom Verbrugge, tverbrugge@deloitte.com, + 32 2 600 66 20
- Klaas Winters, klwinters@deloitte.nl, +31 (0)88 288 2125
- Johan Hollebeek, jhollebeek@deloitte.nl, +31 (0)88 288 1992

For general inquiries, please contact:

bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

[Deloitte Netherlands](#)

Wilhelminakade 1
3072 AP Rotterdam
Netherlands

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Click [here](#) to (un)subscribe or modify your subscription.

© 2014. For information, contact Deloitte Belgium or Deloitte Netherlands.