

## Customs Flash

### New Combined Nomenclature 2018

#### Introduction

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

- at 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** (see [Commission Implementing Regulation \(EU\) 2017/1925](#)).

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

Please be aware 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 the products in which your organization trades. When shipping the goods listed below from 1 January 2018, your organization may have to use new codes for customs and VAT declarations:

- See Annex I for the nomenclature codes that are **new** in CN 2018.
- See Annex II for the nomenclature codes with a **changed description** in CN 2018.

#### What to do?

When your organization is trading products that have new or amended classification codes, these new codes must be used on declarations from 1 January 2018. If you have any questions concerning the classification codes of products or

concerning the CN, please contact us. We are happy to provide assistance.

## Contact

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Annex I : New nomenclature codes in CN 2018.

Heading and subheading	New codes	Description
<b>1905</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</b>
1905 90		- Other
		-- Other
	1905 90 70	--- Containing 5 % or more, by weight, of sucrose, invert sugar or isoglucose
	1905 90 80	---- Other
<b>2939</b>		<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</b>
		- Alkaloids of opium and their derivatives; salts thereof:
2939 79		-- Other
	2939 79 10	--- Nicotine and its salts, ethers, esters and other derivatives thereof
	2939 79 90	--- Other
<b>3215</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid</b>
		- Printing ink
	3215 11 00	-- black
	3215 19 00	-- Other
<b>3603</b>		<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators</b>
	3603 00 20	– Safety fuses
	3603 00 30	– Detonating fuses
	3603 00 40	– Percussion caps
	3603 00 50	– Detonating caps
	3603 00 60	– Igniters
	3603 00 80	– Electric detonators
<b>3824</b>		<b>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</b>
		- Other
3824 99		-- Other
		--- Other
	3824 99 56	---- Containing products of subheading 2939 79 10
	3824 99 57	---- Other
<b>8414</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters</b>
8414 10		- Vacuum pumps
	8414 10 15	-- Of a kind used for the manufacture of semiconductors or solely or principally used for the manufacture of flat panel displays
<b>8543</b>		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter</b>
8543 70		- Other machines and apparatus
	8543 70 70	-- Electronic cigarettes

Annex II : Nomenclature codes with a changed description in CN 2018.

Heading and subheading	Code with changed description	Description
<b>3824</b>		<b>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</b>
		- Other
3824 99		-- Other
		--- Other
	3824 99 96	---- Other
<b>8543</b>		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter</b>
8543 70		- Other machines and apparatus
	8543 70 90	-- Other