

## Tax & Legal Weekly Alert

27 – 31 October 2014

### Articles in this issue

#### Tax Updates

##### Combined Nomenclature as of January 1, 2015

The European Commission has recently published the Combined Nomenclature (“CN”) applicable as of January 1, 2015. As a consequence, starting January 1, 2015 you will need to use the new CN codes for customs operations, Intrastat declarations and for operations performed on the basis of the customs and fiscal authorisations issued on CN 2014 tariff codes – [page 2](#)



## Combined Nomenclature as of January 1, 2015

Among the changes brought by the new CN, applicable as of January 1, 2015, we may find amendments brought to the following Chapters:

- **Chapter 4** – „Milk and dairy products”
  - new tariff codes were introduced for cheeses of subheading 0406 (e.g. Mozzarella, Maasdam);
- **Chapter 16** – „Prepared or preserved fish”
  - new tariff coded were introduced at subheading 1604 14 – “Tuna, skipjack and bonito”;
- **Chapter 29** – „Organic chemicals”
  - two new organo-inorganic compounds were introduced at subheading 2931 90;
- **Chapter 38** – „Miscellaneous chemical products”
  - the tariff codes related to solvents and anti-rust preparations from subheading 3824 90 were modified.
- **Chapter 22** – „Beverages, spirits and vinegar”
  - the tariff codes description related to a designation of origin has been modified – Côtes-du-Rhône becomes Vallée du Rhône.

### What does this mean for you?

The new CN may include new classifications for your products. If you import / export goods into the EU / out of the EU starting from January 1, 2015, you will need to use the new CN codes in your import / export declaration processes.

The amendment of the CN has implications not only for customs operations, but also for the Intrastat statistical reporting, namely the tariff codes of goods traded between EU Member States.

In addition, , the holders of the customs and fiscal authorisations that include reference to tariff codes issued in accordance with CN 2014 (e.g. for suspensive customs regime, excisable products) will be subject to the new rules.

### What to do?

To avoid any administrative and operational inconveniences as of January 1, 2015 (e.g. extended stay of goods in customs), we recommend that you convert the codes as soon as possible.

Upon request, our team can help you check your classification database. If you provide us with an Excel document with your classification codes (on a 10 digit level) used in 2014, our team will determine what classifications would have to be changed and converted (the possible new classifications) in order to be valid after January 1, 2015.

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