

Tax & Legal Weekly Alert

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Tax Updates

Binding Tariff Information ceases to be valid following the new classification opinions issued by the World Customs Organization

The European Commission released a communication according to which the Binding Tariff Information (BTI) already issued ceases to be valid if it becomes incompatible with the new classification opinion published by the World Customs Organization – [page 2](#)



Binding Tariff Information ceases to be valid following the new classification opinions issued by the World Customs Organization

At the 53rd session of the Harmonized System Committee, the World Customs Organization published new classification opinions of goods in the customs nomenclature.

The new amendments, which could lead to end of validity of the Binding Tariff Information (BTI) already issued, aim products like:

- tablets used to aid digestion – subheading CN 2106 90;
- set of women clothes – subheading NC 6204 62 (trousers/shalwar), NC 6206 30 (tunic), NC 6214 90 (Shawl);
- light-emitting diode (LED) – designed to be mounted onto a specific liquid-crystal display (LCD) module, which is in turn designed for a portable automatic data processing machine, in order to provide the LCD module with backlighting – subheading NC 8473 30;
- transparent capacitive touch screen for mobile phones – the screen is used with a liquid crystal display (LCD) or an active-matrix organic light-emitting diode (AMOLED) – subheading NC 8517 70;
- touch-sensitive, active-matrix organic light-emitting diode (AMOLED) display module – subheading NC 8517 70;
- transparent resistive touch screen – can be used with a variety of apparatus incorporating a display, such as automated teller machines (ATMs), point-of-sale/service (POSs) terminals, monitors and automatic data processing (ADP) machines – subheading NC 8517 70.

In order to avoid any inconvenience at the customs clearance time, we recommend you to perform an analysis of the classification of the imported goods, including of the BTI validity that you are holding, if the case.

Please do not hesitate to contact us if any clarification is needed:

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Source: <http://eur-lex.europa.eu> / Communication on the information provided by the customs authorities of the Member States concerning the classification of goods in the customs nomenclature ([C 352/01](#))

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