

The European Union Customs Tariff

The Combined Nomenclature (CN) and Common Customs Tariff (CCT)

are published in October of each year to be applied from 1 January of the following year. The OJ of the L-series contains the CN which serves for the classification of all imported or exported goods. Customs is able to identify which duty applies and measure quantities for statistical purposes. The CCT indicates the normal third country duty rates to be applied for all goods classified under a given CN code. The CN+CCT is the legal instrument. The CN publication in October/November is only applicable as from the following 1 January.

The basic conception of the TARIC

Taxation and Customs Union

The Treaty

The Treaty gives a clear indication in its **Article 9** about the basis of the European Communities: it is a Customs Union. The main **characteristic** of a Customs Union is the **application** of a common external Customs tariff and the absence of duties in trade between the Member States. Without the establishment of a Customs Union, there would never have been any further development like the Internal Market or even the Economic and Monetary Union.

Legislation involved

While in the beginning, it was important that the Common Customs Tariff was applied in the Customs Union in a uniform way, any further political integration required a larger and deeper harmonization of legislation.

In the end, the Customs administrations have been entrusted, in addition to their original tasks, with the application of the international trade aspects of the agricultural and commercial policy of the Community. Additionally, the Community has concluded preferential agreements leading to Customs Unions or Free-Trade Areas with a large number of third countries. To others, preferential treatment is granted autonomously (GSP, OCT)

Working tariffs

The electronic working tariff of the Community
Legal basis
Structure
TARIC codes
TARIC additional codes
The TARIC SERVICE

The Tarif Intégré de la Communauté (TARIC)

Contains, in addition to normal third country duty rates, all duty rates applicable under the preferential agreements for goods from nearly all **over the world except of the US, Canada, Australia, New Zealand and Japan, or autonomously to developing countries under the Generalised System of Preferences.**

The TARIC contains all agricultural and commercial trade policy measures from embargoes, textile restrictions, licenses to all other measures considered by the European Council.

(All preferential rates and all commercial policy measures such as quotas, suspensions, anti-dumping, embargoes.) The TARIC is the **daily** working instrument for all Customs officers and is the basis of their automated Customs clearance systems.

It constitutes an instrument for practical use and information, **but does not have a legal status in itself.**

The TARIC serves as a direct basis for the preparation of Member States working tariffs and for the application of TARIC codes in automated customs clearance.

The use of the TARIC codes is obligatory in customs and statistical declarations in trade with third countries (Article 5(2) of R 2658/87). It has to be entered in box 33 of the Single Administrative Document (SAD).

The TARIC publication of April includes the CN/CTT data and always shows the rates and measures that are applicable at the present moment.

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