

# Tax and Legal Alert

23 January 2012

## Recent changes in the Combined Nomenclature of goods



**Commission Regulation (EU) No 1006/2011** dated 27 September 2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff was published and entered into force on 1 January 2012.

The amendments introduce a large number of new subheadings, especially in the fish and vegetable chapters. In addition, approximately 40 subheadings have been deleted due to the low volume of trade.

As a result, your products may have a new tariff classification under the CN 2012 which will need to be taken into account for your ERP systems, excise, customs, Intrastat and other purposes.

The main amendments concern the chapters on grains, seeds and oleaginous fruits. For example, tariff code 1001 10 00 - durum wheat was abolished, with two other tariff codes 1001 11 00 - durum wheat seeds and 1001 19 00 - other durum wheat being introduced.

The content of our Tax and Legal Alert no. 22 dated 3 June 2011 concerning agricultural products subject to reverse charge mechanism should be considered further to this amendment.

New headings have also been created for specific products (e.g. baby napkins of any material will be classified under the new heading 9619). In addition, the content of some headings was expanded - e.g. heading 2710 - petroleum oils was restructured according to their biodiesel content; new subheadings were created under heading 0802 to identify separately certain types of nuts; new subheadings were created under heading 1605 to identify separately certain crustaceans, molluscs and other aquatic invertebrates. In addition, a number of amendments to the legal notes to some Chapters (e.g. 30, 38 and 42) and to Section XI have been introduced.

Moreover, the Binding Tariff Information (BTI) which no longer conforms to the CN 2012 will become invalid from 1 January 2012.

[Source: Commission Regulation (EU) No 1006/2011 dated 27 September 2011 published in the Official Journal of the European Union no.L282/28.10.2011]

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