



COMBINED NOMENCLATURE

2012

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Introduction

Introduction

The Harmonized Commodity Description and Coding System (HS) of the Customs Cooperation Council (CCC) is used worldwide as a reference for classifications of external trade statistics and for customs tariffs. It has the legal status of an international convention and has been in effect since 1.1.1988.

The Combined Nomenclature (CN) is the European Community's classification of goods, which meets requirements in terms of external trade statistics (both intra- and extra-Community) and the customs tariff within the meaning of Article 9 of the Treaty establishing the European Economic Community. The CN is based on the HS, the text of which is taken over in full and subdivided only for the requirements of external trade statistics, law on agricultural matters or the customs tariff. In addition to the above-mentioned legally binding elements of the HS, the CN also comprises supplementary notes on chapters (i.e. notes relating to CN subdivisions of HS subheadings), rates of duty and supplementary units.

The HS is a classification of all physical objects (including electricity); it does not concern services. It is composed of the following legally binding elements : general rules for the interpretation of the HS, section and chapter notes, code numbers and the text of the classification (including indents). None of these elements is to be considered in isolation; indeed the precise significance of some entries can be understood only in relation to the section and chapter notes. In addition to the legally binding elements of the HS, there are also explanatory notes, which are not legally binding but are useful in interpreting the classification.

This publication, which is aimed particularly at parties responsible for providing information in respect of intra-Community trade, contains the complete text of the CN but without the rates of duty and related notes.

Changes are incorporated into the CN each year, either at the request of trade federations or national and Community authorities or for legal reasons. A new version is published each year, in October at the latest, and any changes which have been incorporated take effect from 1st January of the following year.

The most common problem facing parties responsible for providing information is finding the right code number (classification) for the goods which are being exported or imported. In this context, it must be remembered that estimates of the total number of goods in existence range between 50 million and 100 million. The CN, however, contains only about 10 000 subheadings, each of which therefore comprises a grouping of goods. The general problem is therefore to place a given goods item in the right grouping (corresponding to the eight-digit code), which almost always means that there is a choice between two or sometimes more possibilities. For example, a ball bearing for a motor vehicle can, in theory, be considered as a bearing (heading 8482) or as part of a motor vehicle (heading 8708). Note 2e of section XVII settles this dilemma : bearings in fact always come under heading 8482. Another example is ornamental fish, which can, in theory, be classified under heading 0106 (Other live animals) or heading 0301 (Live fish). However, on the basis of note 1a of chapter 1 and the first sentence of general rule 3a, it is clear that ornamental fish are to be classified under heading 0301. A final example is upholstered seats with metal frames, which can, in theory, be classified under heading 7326 or heading 9401. Note 1k of section XV and general rule 3a settle the matter : such chairs always come under heading 9401. In this case, general rule 3b should also be borne in mind : it is the structure which gives these chairs their essential character, not the upholstery.

These examples show that the starting point for classifying goods is the text of the classification, but that if there are several different ways of classifying a goods item, reference should be made to the general rules of interpretation, the notes and the supplementary notes to the sections and chapters. The principal criteria on which the HS and CN are based are : material, degree of processing and function. Each of these criteria could be used to classify the goods item (for example, the chair referred to above could be classified under heading 7326 according to material or heading 9401 according to function). The determining criterion for a specific goods item has to be considered on a case-by-case basis, as there is no rule for establishing which of the three criteria is to take precedence. However, by applying the general rules, the notes and the supplementary notes to the sections and chapters, it is always possible to arrive at a clear-cut decision. The CN provides an unambiguous classification for all goods.

In practice, the most common classification problems are posed by the following : sets of different goods, alloys of metal, mixtures of textile materials and parts of machines. Although the HS has rules which provide theoretical solutions to this type of problem and to many others, in practice the general rules, notes and supplementary notes to the sections and chapters seem to be open to differing interpretations. In parallel with the legal texts relating to the HS or the CN, a body of practice (jurisprudence) has therefore developed, as in other legal domains, and is brought to bear on the non-binding explanatory notes to the CN (not to be confused with the explanatory notes to the HS) and on numerous specific decisions at national and international levels.

If, despite everything, doubts remain about how certain goods are to be classified, parties responsible for providing information are free to contact their national statistical office or customs authority and, in special cases, the Statistical Office of the European Communities or Directorate-General TAXUD of the Commission.

Arriving at an exact classification imposes without doubt certain constraints on parties responsible for providing information. However, this is the only way of obtaining reliable external trade statistics which are comparable, at international level, both with the external trade statistics of other countries and over time, and can therefore be used in economic and political decision-making. In the final analysis, this is also in the interests of parties responsible for providing information, as they are often not only suppliers of data but users as well.



PART ONE

PRELIMINARY PROVISIONS

GENERAL RULES

General rules for the interpretation of the Combined Nomenclature

Classification of goods in the combined nomenclature shall be governed by the following principles :

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2 (b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein :
 - (a) Camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character.
 - (b) Subject to the provisions of rule 5 (a) above, packing materials and packing containers. The terms packing materials and packing containers mean any external or internal containers, holders, wrappings or supports other than transport devices (e.g. transport containers), tarpaulins, tackle or ancillary transport equipment. The term packing containers does not cover the containers referred to in general rule 5 (a). Presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

SIGNS, ABBREVIATIONS AND SYMBOLS

100 kg/net mas	Hundred kilograms net, of dry matter
INN	International non–proprietary name
INN ^M	International non–proprietary name modified
ISO	International Organization for Standardization
Kbit	1 024 bits
MAX	Maximum
MIN	Minimum
Mbit	1 048 576 bits
RON	Research octane number
b/f	Bottle flask
cm/s	Centimetre(s) per second
kg/br	Kilogram, gross
kg/net	Kilogram, net
kg/net eda	Kilogram drained net weight
ml/g	Millilitre(s) per gram
mm/s	Millimetre(s) per second
€	Euro
■	Refers to code numbers used the previous year but with differing coverage
☆	Refers to new code numbers

SUPPLEMENTARY UNITS

–	No supplementary unit
100 p/st	Hundred items
1 000 kWh	Thousand kilowatt hours
1 000 l	Thousand litres
1 000 m ³	Thousand cubic metres
1 000 p/st	Thousand items
GT	Gross tonnage
TJ	Terajoule (gross calorific value)
c/k	Carats (1 metric carat = 2 x 10 ⁻⁴ kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes ⁽¹⁾
g	Gram
gi F/S	Gram of fissile isotopes
kg/net eda	Kilogram drained net weight
kg 90 % sdt	Kilogram of substance 90 % dry
kg C ₅ H ₁₄ ClNO	Kilogram of choline chloride
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg P ₂ O ₅	Kilogram of diphosphorus pentoxide
kg U	Kilogram of uranium
kg met.am.	Kilogram of methylamines
l	Litre
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
p/st	Number of items
pa	Number of pairs

(1) 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers), and their baggage, are also excluded.



PART TWO

SCHEDULE OF CODES

