### TARIC - Frequently asked questions

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### 1. What is TARIC?

TARIC (the Integrated Tariff of the European Union) is a multilingual database in which all measures relating to EU customs tariff, commercial and agricultural legislation are integrated. By integrating and coding those measures, TARIC ensures their uniform application by all Member States and gives all traders a clear view of the measures to be undertaken when importing into / exporting from the EU. It also makes possible the collection of EU-wide statistics for the measures concerned.

Daily electronic transmissions of TARIC data guarantee the immediate availability of correct information to the national administrations of the Member States, who use that data mainly to feed their national systems for customs clearance, with the goal of maximising automatic customs clearance.

The legal basis of the TARIC is Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (Official Journal L 256, 07/09/1987).

The TARIC does not contain information relating to national levies such as rates of VAT and rates of excises.

# 2. I need to import/export a product but I don't know its tariff classification, in other words, I don't know what nomenclature code corresponds to this product. What tools can I use to find the right classification?

Tariff classification is an important issue as it not only determines rates of customs duties, but also any commercial measures (for example tariff suspensions, anti-dumping rates, quotas), safety standards and sanitary or phytosanitary formalities, prohibition or embargo measures and is used to collect statistical data.

In order to obtain legal certainty with regard to tariff classification traders are advised to apply for a Binding Tariff Information decision (BTI) either in the Member State where the decision is to be used or in Member State in which they are established. Binding Tariff Information is only issued by the customs authorities of the Member States upon written request and is valid throughout the Community, regardless of the Member State that issued it.

The list of customs authorities designated by Member States for the purposes of receiving applications for, or issuing, binding tariff information, can be found in Official Journal C 246, p. 10, of 27 August 2013.

The procedure for obtaining a BTI is explained on the website of the Directorate General for Taxation and Customs Union.

If you do not wish to apply for a BTI, you can:

- a) find advice for the tariff classification of a product in the following documents:
- The regulation amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff published annually by the Commission. This is commonly known as the « Combined Nomenclature ».
- The «Explanatory Notes of the Combined Nomenclature of the European Union» published in the C series of the Official Journal of the European Union.
- The «Explanatory Notes to the Harmonised Commodity Description and Coding System» published by the World Customs Organisation;
- b) consult the TARIC website to find the product code by browsing through the nomenclature or by searching in it using definitions;
- c) consult the EUROSTAT site and use the search engine of the Combined Nomenclature (available only in English).

Please note that the determination of a code without a BTI does not guarantee that it will be accepted by customs if used in a declaration.

### 3. How can I find the classification of a product on the TARIC website?

You can search for a nomenclature code for a given product using two different methods by first choosing « TARIC Consultation » on the TARIC homepage and then:

- a) by browsing through the different sections of the nomenclature:
- click on « Browse » next to « Goods Code »,
- click then on the appropriate section of the goods nomenclature (e.g. Section V: mineral products): it will show the chapters,
- click on the appropriate chapter(s) of the section : you will see the headings (4 digits),
- continue to browse through the codes until you find the one corresponding to the description of the product;

or

b) by using the textual search in « Advanced search » which allows you to search for a code by introducing in the field « Search text» part of a text used in the description of the product.

### 4. How can I find the classification of a chemical product on the TARIC website?

The <u>ECICS</u> database allows users to identify chemicals, classify them correctly in the Combined Nomenclature and name them in all EU languages for regulation purposes.

### 5. What is the purpose of the geographical area search on the TARIC website?

The geographical area search allows the search for countries using the following criteria:

- ISO code: the ISO code of the country being searched, e.g. AT, CN, PA. The search can be done using a known code or the first character of the code.
- Country name: the name of the searched country.
- Country group code: the code of the group of which the country is member.

As the geographical information evolves over time, the result of a query may change depending on the reference date.

## 6. How can I find the duty rates applicable to specific goods on import into the European Union on the TARIC website?

On the TARIC homepage insert the «Goods Code» and the «Country of origin» of the product. Then click on "Retrieve measures" and you will get the applicable measures/legislation.

# 7. How can I find the customs duties applicable when exporting a product to a third country?

The TARIC website does not give information on duty rates applicable in third countries. That information is available in English on the « Market Access » website of Directorate General Trade, under the option « Tariffs ». Nevertheless, the only official sources for such information are the customs authorities of the third country concerned.

### 8. How can I follow the evolution of a quota?

The « first come, first served » tariff quotas can be followed via the **QUOTA** database.

This database does not give any information on quotas based on import licences (i.e. all order numbers starting 09.04). These quotas are managed by DG Agriculture and Rural Development.

For quotas imposing quantitative limits at importation (e.g. for steel, textiles), please consult the <u>SIGL database</u> which provides information on quota levels for imports of clothing, footwear, steel and wood products applied in the European Union and allows all interested persons to see the results of the Commission's management of the quotas at any given point in time.

#### 9. How can I download TARIC data?

TARIC data in Excel format is published on a monthly basis.

TARIC data is available for free download on the CIRCABC web application.

Anonymous access is possible: you have full data access without registration or identification. Registered access is also possible and is also free. It gives you the advantage of being notified every time new data is made available.

If you wish to be registered, you need first to possess an ECAS login and then apply for membership to the Interest Group (European Commission > TAXUD > Taric and Quota Data Information).

### 10. Where can I find the national websites for tariff related information?

The list of the websites of the national administrations is available from the homepage of DG Taxation and Customs Union, under « Links ».

### 11. Where can I find detailed help and the meaning of certain specific terms used on the TARIC website?

A description of the most important functions is available on the TARIC website under « HELP » at the top right of the screen.

More detailed and specific help can be found in the TARIC website user guide.

For example, a detailed explanation is given on how you can find information on goods, browse through the goods nomenclature, use the « Agricultural components, additional duties on sugar and flour contents » window, etc.

Definitions for the most frequently used terms on the TARIC website can be found in the DG Taxation and Customs Union's Customs glossary.

### 12. When was the TARIC website last updated?

The date of the latest update is indicated on the TARIC homepage at the top right.

The site is updated between 19:00 and, at the latest, 19:15 hrs, Brussels time, every working day of the European Commission in Brussels. This is from Monday to Friday, except on holidays like Easter Monday, 9 May, 15 August, Christmas (because the Official Journal of the European Union is not published on those days).

This means that if you access the data at the moment of the update they might be in a transitional state.

# 13. What should I do if I detect discrepancies, notably linguistic, between the published legal acts and the TARIC website?

If a difference exists between the TARIC site and a legal act published in the Official Journal of the European Union, the legal act has precedence. Such a difference is an anomaly, and you are kindly requested to report it to <a href="mailto:TAXUD-DDS-TARIC@ec.europa.eu">TAXUD-DDS-TARIC@ec.europa.eu</a>.