

*Status: Point in time view as at 01/07/2009.*

*Changes to legislation: There are currently no known outstanding effects for the  
Commission Regulation (EEC) No 2454/93 (repealed). (See end of Document for details)*

## [<sup>F1</sup>ANNEX 25

### AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

#### Textual Amendments

**F1** Substituted by [Commission Regulation \(EC\) No 881/2003 of 21 May 2003 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

1. The following table shows:
  - (a) third countries listed by continents and zones<sup>(1)</sup> (column 1).
  - (b) the percentages which represent the part of the air transport costs from a given third country to the EC to be included in the customs value (column 2).
2. When goods are shipped from countries or from airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure shall be taken.
3. As regards the French overseas departments of Guadeloupe, Guyana, Martinique and Reunion, of which territories the airports are not included in the table, the following rules shall apply:
  - (a) for goods shipped direct to those departments from third countries, the whole of the air transport cost is to be included in the customs value;
  - (b) for goods shipped to the European part of the Community from third countries and transhipped or unloaded in one of those departments, only the air transport costs which would have been incurred for carrying the goods only as far as the place of transhipment or unloading are to be included in the customs value;
  - (c) for goods shipped to those departments from third countries and transhipped or unloaded in an airport in the European part of the Community, the air transport costs to be included in the customs value are those which result from the application of the percentages given in the following table to the costs which would have been incurred for carrying the goods from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document, with the official stamp of the office concerned; failing this certification the provisions of the last subparagraph of Article 163(6) of this Regulation shall apply.

<b>1</b>	<b>2</b>
<b>Zone (country) of departure (third country)</b>	<b>Percentages of the air transport costs to be included in the customs value for zone of arrival EC</b>
<b>America</b>	
<i>Zone A</i>	70
<b>Canada:</b>	

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Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto, (other airports see zone B)	
<b>Greenland</b>	
<b>United States of America:</b> Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington DC, (other airports see zones B and C)	
<i>Zone B</i>	78
<b>Canada:</b> Edmonton, Vancouver, Winnipeg, (other airports see zone A)	
<b>United States of America:</b> Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle, (other airports see zones A and C)	
<b>Central America</b> (all countries)	
<b>South America</b> (all countries)	
<i>Zone C</i>	89
<b>United States of America:</b> Anchorage, Fairbanks, Honolulu, Juneau, (other airports see zones A and B)	
<b>Africa</b>	
<i>Zone D</i> Algeria, Egypt, Libya, Morocco, Tunisia	33
<i>Zone E</i> Benin, Burkina Faso, Cameroon, Cape Verde, Central African Republic, Chad, Côte d'Ivoire, Djibouti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo	50
<i>Zone F</i> Burundi, Democratic Republic of Congo, Congo (Brazzaville), Equatorial Guinea, Gabon, Kenya, Rwanda, São Tomé and Príncipe, Seychelles, Somalia, St. Helena, Tanzania, Uganda	61
<i>Zone G</i>	74

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Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Republic of South Africa, Swaziland, Zambia, Zimbabwe	
<b>Asia</b>	
<i>Zone H</i> Armenia, Azerbaijan, Georgia, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Syria	27
<i>Zone I</i> Bahrain, Muscat and Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen (Arab Republic)	43
<i>Zone J</i> Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan.	46
<i>Zone K</i> Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan, Russia: Novosibirsk, Omsk, Perm, Sverdlovsk, (other airports see zones L, M, and O)	57
<i>Zone L</i> Brunei, China, Indonesia, Kampuchea, Laos, Macao, Malaysia, Maldives, Mongolia, Myanmar, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam Russia: Irkutsk, Kirensk, Krasnoyarsk, (other airports see zones K, M and O)	70
<i>Zone M</i> Japan, Korea (North), Korea (South) Russia: Khabarovsk, Vladivostok, (other airports see zones K, L and O)	83
<b>Australia and Oceania</b>	
<i>Zone N</i> Australia and Oceania	79
<b>Europe</b>	
<i>Zone O</i> Iceland, Russia: Gorky, Kuibishev, Moscow, Orel, Rostov, Volgograd, Voronej, (other airports see zones K, L and M), Ukraine	30
<i>Zone P</i> Albania, Belarus, Bosnia-Herzegovina, [ <sup>F2</sup> Bulgaria,] Faroe Islands, Former Yugoslav Republic of Macedonia, Moldova, Norway, [ <sup>F2</sup> Romania,] Serbia and Montenegro, Turkey	15

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Zone Q  
Croatia, Switzerland

5]

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- (1) [<sup>F1</sup>The percentages are valid for all airports in a given country unless specific airports of departure are indicated.]

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