

ANNEX 23-01

Air transport costs to be included in the customs value

1. The following table shows:
 - (a) third countries listed by continents and zones (column 1);
 - (b) the percentages which represent the part of the air transport costs to be included in the customs value (column 2).
2. When goods are shipped from countries or 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 which are part of the customs territory of the Union, the following rules shall apply:
 - (a) for goods shipped directly from third countries to these departments, the whole of the air transport costs shall be included in the customs value;
 - (b) for goods shipped from third countries to the European part of the Union after being transhipped or unloaded in one of those departments, only the air transport costs which would be incurred if the goods were destined to those departments shall be included in the customs value;
 - (c) for goods shipped from third countries to those departments after being transhipped or unloaded in an airport of the European part of the Union, the air transport costs to be included in the customs value shall be the result of the application of the percentage given in the following table with reference to the flight 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. Failing this certification, the provisions of Article 137 apply.

1	2
Country of dispatch	Percentage of total air transport costs to be included in the customs value
AMERICA	
Zone A Canada: Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto United States of America: 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. Greenland	70
Zone B Canada: Edmonton, Vancouver, Winnipeg	78

Status: This is the original version (as it was originally adopted).

<p>United States of America: Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle Central America: all Countries South America: all Countries</p>	
<p>Zone C United States of America: Anchorage, Fairbanks, Honolulu, Juneau</p>	89
<p>AFRICA</p>	
<p>Zone D Algeria, Egypt, Libya, Morocco, Tunisia</p>	33
<p>Zone E Benin, Burkina Faso, Cameroon, Cape Verde, Central African Republic, Chad, Ivory Coast, Djibouti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo</p>	50
<p>Zone F Burundi, Democratic Republic of Congo, Congo, Equatorial Guinea, Gabon, Kenya, Rwanda, Sao Tomé and Príncipe, Seychelles, Somalia, St. Helena, Tanzania, Uganda</p>	61
<p>Zone G Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Republic of South Africa, Swaziland, Zambia, Zimbabwe</p>	74
<p>ASIA</p>	
<p>Zone H Armenia, Azerbaijan, Georgia, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Syria</p>	27
<p>Zone I Bahrain, Muscat and Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen</p>	43
<p>Zone J Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</p>	46
<p>Zone K Russia: Novosibirsk, Omsk, Perm, Sverdlovsk Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan</p>	57
<p>Zone L</p>	70

Russia: Irkutsk, Kirensk, Krasnoyarsk Brunei, China, Indonesia, Hong Kong, Kampuchea, Laos, Macao, Malaysia, Maldives, Mongolia, Myanmar, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam	
Zone M Russia: Khabarovsk, Vladivostok Japan, Korea (North), Korea (South)	83
AUSTRALIA and OCEANIA	
Zone N Australia and Oceania: all Countries	79
EUROPE	
Zone O Russia: Gorky, Samara, Moscow, Orel, Rostov, Volgograd, Voronej Iceland, Ukraine	30
Zone P Albania, Belarus, Bosnia-Herzegovina, Faroe Islands, former Yugoslav Republic of Macedonia, Kosovo, Moldova, Montenegro, Norway, Serbia, Turkey	15
Zone Q Switzerland	5