

Commission Implementing Regulation (EU) 2020/1577 of 21 September 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

- Article 1 Annex I to Regulation (EEC) No 2658/87 is replaced by...
Article 2 This Regulation shall enter into force on the twentieth day...
Signature

ANNEX I

COMBINED NOMENCLATURE

PART ONE

PRELIMINARY PROVISIONS

SECTION I

GENERAL RULES

- A. General rules for the interpretation of the Combined Nomenclature
- B. General rules concerning duties
- C. General rules applicable both to nomenclature and to duties

SECTION II

SPECIAL PROVISIONS

- A. Goods for certain categories of ships, boats and other vessels...
- B. Civil aircraft and goods for use in civil aircraft
- C. Pharmaceutical products
- D. Standard rate of duty
- E. Containers and packing materials
- F. Favourable tariff treatment by reason of the nature of the...

SIGNS, ABBREVIATIONS AND SYMBOLS

Note:

SUPPLEMENTARY UNITS

PART TWO
SCHEDULE OF CUSTOMS DUTIES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes

1. Any reference in this section to a particular genus or...
2. Except where the context otherwise requires, throughout the nomenclature any...

CHAPTER 1

LIVE ANIMALS

Note

1. This chapter covers all live animals, except:

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note

1. This chapter does not cover:

Additional notes

1. The following expressions have the meanings hereby assigned to them:...
2. The following expressions have the meanings hereby assigned to them:...
3. For the purposes of heading 0204, the following expressions have...
4. The following expressions have the meanings hereby assigned to them:...
5. The duty rate applicable to mixtures falling in this chapter...
6. Uncooked seasoned meats fall in Chapter 16. 'Seasoned meat' is...
7. For the purposes of subheadings 0210 11 to 0210 93,...

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes

1. This chapter does not cover:
2. In this chapter, the term 'pellets' means products which have...

Additional notes

1. For the purposes of subheadings 0305 32 11 and 0305...
2. For the purposes of the subheadings referred to in the...

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. The expression 'milk' means full-cream milk or partially or completely...
2. For the purposes of heading 0405:
3. Products obtained by the concentration of whey and with the...
4. This chapter does not cover:

Subheading notes

1. For the purposes of subheading 0404 10, the expression 'modified...
2. For the purposes of subheading 0405 10, the term 'butter'...

Additional notes

1. The duty rate applicable to mixtures falling in headings 0401...
2. For the purposes of subheadings 0408 11 and 0408 19,...
3. Dairy produce of Chapter 4 includes dairy permeates, which are...
4. For the purposes of subheadings 0404 10 and 0404 90...

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This chapter does not cover:
2. For the purposes of heading 0501, the sorting of hair...
3. Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar...
4. Throughout the nomenclature, the expression 'horsehair' means hair of the...

SECTION II

VEGETABLE PRODUCTS

Note

1. In this section, the term 'pellets' means products which have...

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. Subject to the second part of heading 0601, this chapter...
2. Any reference in heading 0603 or 0604 to goods of...

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes

1. This chapter does not cover forage products of heading 1214....
2. In headings 0709 to 0712, the word 'vegetables' includes edible...
3. Heading 0712 covers all dried vegetables of the kinds falling...
4. However, dried or crushed or ground fruits of the genus...

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes

1. This chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the...
3. Dried fruit or dried nuts of this chapter may be...

Additional notes

1. The content of various sugars expressed as sucrose (sugar content)...
2. For the purposes of subheadings 0811 90 11, 0811 90...
3. For the purposes of subheadings 0811 90 11, 0811 90...

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

1. Mixtures of the products of headings 0904 to 0910 are...
2. This chapter does not cover cubeb pepper (*Piper cubeba*) or...

Additional note

1. The rate of duty applicable to mixtures referred to in...

CHAPTER 10

CEREALS

Notes

1. The products specified in the headings of this chapter are...
2. Heading 1005 does not cover sweetcorn (Chapter 7).

Subheading note

1. The term 'durum wheat' means wheat of the species *Triticum*...

Additional notes

1. The following terms have the meanings hereunder assigned to them:...
2. The duty-rate applicable to mixtures of this chapter is as...

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes

1. This chapter does not cover:
2. Products from the milling of the cereals listed in the...

3. For the purposes of heading 1103, the terms ‘groats’ and...

Additional notes

1. The duty-rate applicable to mixtures of this chapter shall be...
2. For the purposes of heading 1106, the terms ‘flour’, ‘meal’...

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes

1. Heading 1207 applies, inter alia, to palm nuts and kernels,...
2. Heading 1208 applies not only to non-defatted flours and meals...
3. For the purposes of heading 1209, beet seeds, grass and...
4. Heading 1211 applies, inter alia, to the following plants or...
5. For the purposes of heading 1212, the term ‘seaweeds and...

Subheading note

1. For the purposes of subheading 1205 10, the expression ‘low...

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading 1302 applies, inter alia, to liquorice extract and extract...

Additional note

1. Mixtures of pectic substances and sugar, with a sugar content...

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This chapter does not cover the following products which are...
2. Heading 1401 applies, inter alia, to bamboos (whether or not...
3. Heading 1404 does not apply to wood wool (heading 4405)...

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Notes

1. This chapter does not cover:

2. Heading 1509 does not apply to oils obtained from olives...
3. Heading 1518 does not cover fats or oils or their...
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and...

Subheading note

1. For the purposes of subheadings 1514 11 and 1514 19,...

Additional notes

1. For the purposes of subheadings 1507 10, 1508 10, 1510...
2. Headings 1509 and 1510 cover only oils derived solely from...
3. Subheadings 1522 00 31 and 1522 00 39 do not...
4. The analytical methods for the determination of the characteristics of...
5. Food preparations made from products of Chapter 15 presented in...

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. In this section, the term 'pellets' means products which have...

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes

1. This chapter does not cover meat, meat offal, fish, crustaceans,...
2. Food preparations fall in this chapter provided that they contain...

Subheading notes

1. For the purposes of subheading 1602 10, the expression 'homogenised...
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in...

Additional notes

1. For the purposes of subheadings 1602 31 11, 1602 32...
2. For the purposes of subheadings 1602 41 10, 1602 42...

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note

1. This chapter does not cover:

Subheading notes

1. For the purposes of subheadings 1701 12, 1701 13 and...
2. Subheading 1701 13 covers only cane sugar obtained without centrifugation,...

Additional notes

1. For the purposes of subheadings 1701 12 10, 1701 12...
2. The duty applicable to raw sugar of subheadings 1701 12...

3. For the purposes of subheading 1701 99 10, ‘white sugar’...
4. For products of subheadings 1702 20 10, 1702 60 95...
5. For the purposes of subheadings 1702 30 10, 1702 40...
6. ‘Inulin syrup’ means:
7. When imported in the form of an assortment, goods of...
8. Throughout the nomenclature, mixtures of sugar with small amounts of...

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

1. This chapter does not cover the preparations of heading 0403,...
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to...

Additional notes

1. When imported in the form of an assortment, goods of...
2. Subheadings 1806 90 11 and 1806 90 19 do not...

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes

1. This chapter does not cover:
2. For the purposes of heading 1901:
3. Heading 1904 does not cover preparations containing more than 6...
4. For the purposes of heading 1904, the expression ‘otherwise prepared’...

Additional notes

1. Goods of subheadings 1905 31, 1905 32, 1905 40 and...
2. The expression ‘sweet biscuits’ in subheading 1905 31 applies only...
3. Subheading 1905 90 20 covers only dry and brittle products...
4. Food preparations of flour, groats, meal, starch or malt extract...

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes

1. This chapter does not cover:
2. Headings 2007 and 2008 do not apply to fruit jellies,...
3. Headings 2001, 2004 and 2005 cover, as the case may...
4. Tomato juice, the dry weight content of which is 7...
5. For the purposes of heading 2007, the expression ‘obtained by...
6. For the purposes of heading 2009, the expression ‘juices, unfermented...

Subheading notes

1. For the purposes of subheading 2005 10, the expression ‘homogenised...
2. For the purposes of subheading 2007 10, the expression ‘homogenised...
3. For the purposes of subheadings 2009 12, 2009 21, 2009...

Additional notes

1. For the purposes of heading 2001, vegetables, fruit, nuts and...
2. The content of various sugars expressed as sucrose (sugar content)...
3. The products of subheadings 2008 20 to 2008 80, 2008...
4. For the purposes of subheadings 2008 30 11 to 2008...
5. The following is to be applied to the products as...
6. For the purposes of subheadings 2009 69 51 and 2009...
7. For the purposes of subheadings 2001 90 92, 2006 00...
8. For the purposes of subheadings 2001 90 92, 2006 00...
9. Seaweeds and other algae prepared or preserved by processes not...

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This chapter does not cover:
2. Extracts of the substitutes referred to in note 1(b) are...
3. For the purposes of heading 2104, the expression ‘homogenised composite...

Additional notes

1. For the purposes of subheadings 2106 10 20 and 2106...
2. For the purposes of subheading 2106 90 20, ‘compound alcoholic...
3. For the purposes of subheading 2106 90 30, the term...
4. For products of subheadings 2106 90 30 and 2106 90...
5. Other food preparations presented in measured doses, such as capsules,...
6. Preparations with a basis of coffee, tea or maté or...

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This chapter does not cover:
2. For the purposes of this chapter and of Chapters 20...
3. For the purposes of heading 2202, the term ‘non-alcoholic beverages’...

Subheading note

1. For the purposes of subheading 2204 10, the expression ‘sparkling...

Additional notes

1. Subheading 2202 10 00 covers waters, including mineral waters and...
2. For the purposes of headings 2204 and 2205 and subheading...
3. For the purposes of subheading 2204 30 10, ‘grape must...
4. For the purposes of subheadings 2204 21, 2204 22 and...
5. Subheadings 2204 21 11 to 2204 21 98, 2204 22...
6. For the purposes of subheadings 2204 10, 2204 21, 2204...
7. For the purposes of subheadings 2204 30 92 and 2204...
8. Only vermouth and other wine of fresh grapes flavoured with...
9. For the purposes of subheading 2206 00 10, the expression...
10. For the purposes of subheadings 2206 00 31 and 2206...
11. For the purposes of subheadings 2209 00 11 and 2209...
12. Subheading 2207 20 covers mixtures of ethyl alcohol used as...

13. For the purposes of subheadings 2202 99 11 and 2202...

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note

1. Heading 2309 includes products of a kind used in animal...

Subheading note

1. For the purposes of subheading 2306 41, the expression ‘low...

Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only...
2. Subheading 2306 90 05 includes only residues from the extraction...
3. For the purposes of subheadings 2307 00 11, 2307 00...
4. For the purposes of subheadings 2309 10 11 to 2309...
5. Subheading 2309 90 20 includes only residues from the manufacture...

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. This chapter does not cover medicinal cigarettes (Chapter 30).

Subheading note

1. For the purposes of subheading 2403 11, the expression ‘water-pipe...

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Notes

1. Except where their context or note 4 to this chapter...
2. This chapter does not cover:
3. Any products classifiable in heading 2517 and any other heading...
4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites,...

CHAPTER 26

ORES, SLAG AND ASH

Notes

1. This chapter does not cover:
2. For the purposes of headings 2601 to 2617, the term...
3. Heading 2620 applies only to:

Subheading notes

1. For the purposes of subheading 2620 21, 'leaded gasoline sludges...
2. Slag, ash and residues containing arsenic, mercury, thallium or their...

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR
DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes

1. This chapter does not cover:
2. References in heading 2710 to 'petroleum oils and oils obtained...
3. For the purposes of heading 2710, 'waste oils' means waste...

Subheading notes

1. For the purposes of subheading 2701 11, 'anthracite' means coal...
2. For the purposes of subheading 2701 12, 'bituminous coal' means...
3. For the purposes of subheadings 2707 10, 2707 20, 2707...
4. For the purposes of subheading 2710 12, 'light oils and...
5. For the purposes of the subheadings of heading 2710, the...

Additional notes

1. For the purposes of subheading 2707 99 80, the term...
2. For the purposes of heading 2710:
3. For the purposes of heading 2712, the expression 'crude petroleum...
4. For the purposes of subheadings 2712 90 31 to 2712...
5. For the purposes of headings 2710, 2711 and 2712, the...
6. The quantities of products which may be obtained during chemical...

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes

1. Goods (other than radioactive ores) answering to a description in...
2. Subject to note 1 above, goods classifiable in heading 3004,...
3. Goods put up in sets consisting of two or more...

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC
COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH
METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes

1. Except where the context otherwise requires, the headings of this...
2. In addition to dithionites and sulphonylates, stabilised with organic substances...
3. Subject to the provisions of note 1 to Section VI,...
4. Chemically defined complex acids consisting of a non-metal acid of...
5. Headings 2826 to 2842 apply only to metal or ammonium...
6. Heading 2844 applies only to:

7. Heading 2853 includes copper phosphide (phosphor copper) containing more than...
8. Chemical elements (for example, silicon and selenium) doped for use...

Subheading note

1. For the purposes of subheading 2852 10, the expression ‘chemically...

Additional note

1. Unless provided otherwise, the salts specified in subheadings include acid...

CHAPTER 29

ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this...
2. This chapter does not cover:
3. Goods which could be included in two or more of...
4. In headings 2904 to 2906, 2908 to 2911 and 2913...
5. The esters of acid-function organic compounds of sub-chapters I to...
6. The compounds of headings 2930 and 2931 are organic compounds...
7. Headings 2932, 2933 and 2934 do not include epoxides with...
8. For the purposes of heading 2937:

Subheading notes

1. Within any one heading of this chapter, derivatives of a...
2. Note 3 to Chapter 29 does not apply to the...

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1. This chapter does not cover:
2. For the purposes of heading 3002, the expression ‘immunological products’...
3. For the purposes of headings 3003 and 3004 and of...
4. Heading 3006 applies only to the following, which are to...

Subheading notes

1. For the purposes of subheadings 3002 13 and 3002 14,...
2. Subheadings 3003 60 and 3004 60 cover medicaments containing artemisinin...

Additional note

1. Heading 3004 includes herbal medicinal preparations and preparations based on...

CHAPTER 31

FERTILISERS

Notes

1. This chapter does not cover:
2. Heading 3102 applies only to the following goods, provided that...

3. Heading 3103 applies only to the following goods, provided that...
4. Heading 3104 applies only to the following goods, provided that...
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether...
6. For the purposes of heading 3105, the term ‘other fertilisers’...

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes

1. This chapter does not cover:
2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers...
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations...
4. Heading 3208 includes solutions (other than collodions) consisting of any...
5. The expression ‘colouring matter’ in this chapter does not include...
6. The expression ‘stamping foils’ in heading 3212 applies only to...

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes

1. This chapter does not cover:
2. The expression ‘odoriferous substances’ in heading 3302 refers only to...
3. Headings 3303 to 3307 apply, inter alia, to products, whether...
4. The expression ‘perfumery, cosmetic or toilet preparations’ in heading 3307...

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, ‘DENTAL WAXES’ AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes

1. This chapter does not cover:
2. For the purposes of heading 3401, the expression ‘soap’ applies...
3. For the purposes of heading 3402, ‘organic surface-active agents’ are...
4. In heading 3403, the expression ‘petroleum oils and oils obtained...
5. In heading 3404, subject to the exclusions provided below, the...

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes

1. This chapter does not cover:
2. For the purposes of heading 3505, the term ‘dextrins’ means...

Additional note

1. Subheading 3504 00 10 covers concentrated milk proteins with a...

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes

1. This chapter does not cover separate chemically defined compounds other...
2. The expression 'articles of combustible materials' in heading 3606 applies...

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This chapter does not cover waste or scrap.
2. In this chapter, the word 'photographic' relates to the process...

Additional notes

1. In the case of sound films imported in two bands...
2. The expression 'newsreels' (subheading 3706 90 52) is to be...

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This chapter does not cover:
2. For the purpose of heading 3822, the expression 'certified reference...
3. Heading 3824 includes the following goods which are not to...
4. Throughout the nomenclature, 'municipal waste' means waste of a kind...
5. For the purposes of heading 3825, 'sewage sludge' means sludge...
6. For the purposes of heading 3825, the expression 'other wastes'...
7. For the purposes of heading 3826, the term 'biodiesel' means...

Subheading notes

1. Subheadings 3808 52 and 3808 59 cover only goods of...
2. Subheadings 3808 61 to 3808 69 cover only goods of...
3. Subheadings 3824 81 to 3824 88 cover only mixtures and...
4. For the purposes of subheadings 3825 41 and 3825 49,...

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes

1. Goods put up in sets consisting of two or more...
2. Except for the goods of heading 3918 or 3919, plastics,...

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes

1. Throughout the nomenclature, the expression 'plastics' means those materials of...
2. This chapter does not cover:
3. Headings 3901 to 3911 apply only to goods of a...
4. The expression 'copolymers' covers all polymers in which no single...
5. Chemically modified polymers, that is those in which only appendages...
6. In headings 3901 to 3914, the expression 'primary forms' applies...
7. Heading 3915 does not apply to waste, parings and scrap...
8. For the purposes of heading 3917, the expression 'tubes, pipes...
9. For the purposes of heading 3918, the expression 'wall or...
10. In headings 3920 and 3921, the expression 'plates, sheets, film,...
11. Heading 3925 applies only to the following articles, not being...

Subheading notes

1. Within any one heading of this chapter, polymers (including copolymers)...
2. For the purposes of subheading 3920 43, the term 'plasticisers'...

Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens...

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout the nomenclature the...
2. This chapter does not cover:
3. In headings 4001 to 4003 and 4005, the expression 'primary...
4. In note 1 to this chapter and in heading 4002,...
5. Headings 4001 and 4002 do not apply to any rubber...
6. For the purposes of heading 4004, the expression 'waste, parings...
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension...
8. Heading 4010 includes conveyor or transmission belts or belting of...
9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions...

Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens...

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes

1. This chapter does not cover:
2. Headings 4104 to 4106 do not cover hides and skins...
3. Throughout the nomenclature, the expression 'composition leather' means only substances...

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS;
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

Notes

1. For the purposes of this chapter, the term 'leather' includes...
2. This chapter does not cover:
3. In addition to the provisions of note 2 above, heading...
4. For the purposes of heading 4203, the expression 'articles of...

Additional note

1. For the purposes of the subheadings of heading 4202, the...

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

1. Throughout the nomenclature, references to 'furskins', other than to raw...
2. This chapter does not cover:
3. Heading 4303 includes furskins and parts thereof, assembled with the...
4. Articles of apparel and clothing accessories (except those excluded by...
5. Throughout the nomenclature, the expression 'artificial fur' means any imitation...

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR
OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This chapter does not cover:
2. In this chapter, the expression ‘densified wood’ means wood which...
3. Headings 4414 to 4421 apply to articles of the respective...
4. Products of heading 4410, 4411 or 4412 may be worked...
5. Heading 4417 does not apply to tools in which the...
6. Subject to note 1 above and except where the context...

Subheading note

1. For the purposes of subheading 4401 31, the expression ‘wood...

Additional notes

1. For the purposes of heading 4405, ‘wood flour’ means wood...
2. For the purposes of subheadings 4414 00 10, 4418 10...

CHAPTER 45

CORK AND ARTICLES OF CORK

Note

1. This chapter does not cover:

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER
PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes

1. In this chapter, the expression ‘plaiting materials’ means materials in...
2. This chapter does not cover:
3. For the purposes of heading 4601, the expression ‘plaiting materials,...

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577. (See end of Document for details)

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

Note

1. For the purposes of heading 4702, the expression ‘chemical wood...

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes

1. For the purposes of this chapter, except where the context...
2. This chapter does not cover:
3. Subject to the provisions of note 7, headings 4801 to...
4. In this chapter, the expression ‘newsprint’ means uncoated paper of...
5. For the purposes of heading 4802, the expressions ‘paper and...
6. In this chapter, ‘kraft paper and paperboard’ means paper and...
7. Except where the terms of the headings otherwise require, paper,...
8. Headings 4803 to 4809 apply only to paper, paperboard, cellulose...
9. For the purposes of heading 4814, the expression ‘wallpaper and...
10. Heading 4820 does not cover loose sheets or cards, cut...
11. Heading 4823 applies, inter alia, to perforated paper or paperboard...
12. Except for the goods of heading 4814 or 4821, paper,...

Subheading notes

1. For the purposes of subheadings 4804 11 and 4804 19,...
2. For the purposes of subheadings 4804 21 and 4804 29,...
3. For the purposes of subheading 4805 11, ‘semi-chemical fluting paper’...
4. Subheading 4805 12 covers paper, in rolls, made mainly of...
5. Subheadings 4805 24 and 4805 25 cover paper and paperboard...
6. For the purposes of subheading 4805 30, ‘sulphite wrapping paper’...
7. For the purposes of subheading 4810 22, ‘lightweight coated paper’...

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes

1. This chapter does not cover:
2. For the purposes of Chapter 49, the term ‘printed’ also...
3. Newspapers, journals and periodicals which are bound otherwise than in...
4. Heading 4901 also covers:
5. Subject to note 3 to this chapter, heading 4901 does...

6. For the purposes of heading 4903, the expression ‘children's picture...

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1. This section does not cover:
2. Goods classifiable in Chapters 50 to 55 or in heading...
3. For the purposes of this section, and subject to the...
4. For the purposes of Chapters 50, 51, 52, 54 and...
5. For the purposes of headings 5204, 5401 and 5508, the...
6. For the purposes of this section, the expression ‘high-tenacity yarn’...
7. For the purposes of this section, the expression ‘made up’...
8. For the purposes of Chapters 50 to 60:
9. The woven fabrics of Chapters 50 to 55 include fabrics...
10. Elastic products consisting of textile materials combined with rubber threads...
11. For the purposes of this section, the expression ‘impregnated’ includes...
12. For the purposes of this section, the expression ‘polyamides’ includes...
13. For the purposes of this section and, where applicable, throughout...
14. Unless the context otherwise requires, textile garments of different headings...

Subheading notes

1. In this section and, where applicable, throughout the nomenclature, the...
2. Products of Chapters 56 to 63 containing two or more...

CHAPTER 50

SILK

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

Note

1. Throughout the nomenclature:

CHAPTER 52

COTTON

Subheading note

1. For the purposes of subheadings 5209 42 and 5211 42,...

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Additional note

1. For the purposes of subheadings 5306 10 90, 5306 20...

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes

1. Throughout the nomenclature, the term ‘man-made fibres’ means staple fibres...
2. Headings 5402 and 5403 do not apply to synthetic or...

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note

1. Headings 5501 and 5502 apply only to man-made filament tow,...

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes

1. This chapter does not cover:
2. The term ‘felt’ includes needleloom felt and fabrics consisting of...
3. Headings 5602 and 5603 cover, respectively, felt and nonwovens, impregnated,...
4. Heading 5604 does not cover textile yarn, or strip or...

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes

1. For the purposes of this chapter, the term ‘carpets and...
2. This chapter does not cover floor-covering underlays.

Additional note

1. For the purposes of applying the maximum rate of duty...

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes

1. This chapter does not apply to textile fabrics referred to...
2. Heading 5801 also includes woven weft pile fabrics which have...
3. For the purposes of heading 5803, ‘gauze’ means a fabric...
4. Heading 5804 does not apply to knotted net fabrics of...
5. For the purposes of heading 5806, the expression ‘narrow woven...
6. In heading 5810, the expression ‘embroidery’ means, inter alia, embroidery...
7. In addition to the products of heading 5809, this chapter...

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes

1. Except where the context otherwise requires, for the purposes of...
2. Heading 5903 applies to:
3. For the purposes of heading 5905, the expression 'textile wallcoverings'...
4. For the purposes of heading 5906, the expression 'rubberised textile'...
5. Heading 5907 does not apply to:
6. Heading 5910 does not apply to:
7. Heading 5911 applies to the following goods, which do not...

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes

1. This chapter does not cover:
2. This chapter also includes fabrics made of metal thread and...
3. Throughout the nomenclature, any reference to 'knitted goods' includes a...

Subheading note

1. Subheading 6005 35 covers fabrics of polyethylene monofilament or of...

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING
ACCESSORIES, KNITTED OR CROCHETED

Notes

1. This chapter applies only to made-up knitted or crocheted articles....
2. This chapter does not cover:
3. For the purposes of headings 6103 and 6104:
4. Headings 6105 and 6106 do not cover garments with pockets...
5. Heading 6109 does not cover garments with a drawstring, ribbed...
6. For the purposes of heading 6111:
7. For the purposes of heading 6112, 'ski suits' means garments...
8. Garments which are prima facie classifiable both in heading 6113...
9. Garments of this chapter designed for left-over-right closure at the...
10. Articles of this chapter may be made of metal thread....

Additional notes

1. For the application of note 3(b) to this chapter, the...
2. For the purposes of heading 6109, the terms 'singlets' and...
3. Heading 6111 and subheadings 6116 10 20 and 6116 10...

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes

1. This chapter applies only to made-up articles of any textile...
2. This chapter does not cover:
3. For the purposes of headings 6203 and 6204:
4. For the purposes of heading 6209:
5. Garments which are prima facie classifiable both in heading 6210...
6. For the purposes of heading 6211, 'ski suits' means garments...
7. Scarves and articles of the scarf type, square or approximately...
8. Garments of this chapter designed for left-over-right closure at the...
9. Articles of this chapter may be made of metal thread....

Additional notes

1. For the application of note 3(b) to this chapter, the...
2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated,...

CHAPTER 63

OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes

1. Sub-chapter I applies only to made-up articles, of any textile...
2. Sub-chapter I does not cover:
3. Heading 6309 applies only to the following goods:

Subheading note

1. Subheading 6304 20 covers articles made from warp knit fabrics,...

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes

1. This chapter does not cover:
2. For the purposes of heading 6406, the term 'parts' does...
3. For the purposes of this chapter:
4. Subject to note 3 to this chapter:

Subheading note

1. For the purposes of subheadings 6402 12, 6402 19, 6403...

Additional notes

1. Within the meaning of note 4(a), ‘reinforcements’ is taken to...
2. Within the meaning of note 4(b), one or more layers...

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This chapter does not cover:
2. Heading 6502 does not cover hat shapes made by sewing,...

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-
STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes

1. This chapter does not cover:
2. Heading 6603 does not cover parts, trimmings or accessories of...

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS
OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes

1. This chapter does not cover:
2. Heading 6701 does not cover:
3. Heading 6702 does not cover:

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR
SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT,
ASBESTOS, MICA OR SIMILAR MATERIALS

Notes

1. This chapter does not cover:
2. In heading 6802, the expression ‘worked monumental or building stone’ ...

CHAPTER 69

CERAMIC PRODUCTS

Notes

1. This chapter applies only to ceramic products which have been...
2. This chapter does not cover:

CHAPTER 70

GLASS AND GLASSWARE

Notes

1. This chapter does not cover:
2. For the purposes of headings 7003, 7004 and 7005:
3. The products referred to in heading 7006 remain classified in...
4. For the purposes of heading 7019, the expression 'glass wool'...
5. Throughout the nomenclature, the expression 'glass' includes fused quartz and...

Subheading note

1. For the purposes of subheadings 7013 22, 7013 33, 7013...

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Notes

1. Subject to note 1(A) to Section VI and except as...
2. Headings 7113, 7114 and 7115 do not cover articles in...
3. This chapter does not cover:
4. The expression 'precious metal' means silver, gold and platinum. The...
5. For the purposes of this chapter, any alloy (including a...
6. Except where the context otherwise requires, any reference in the...
7. Throughout the nomenclature, the expression 'metal clad with precious metal'...
8. Subject to note 1(A) to Section VI, goods answering to...
9. For the purposes of heading 7113, the expression 'articles of...
10. For the purposes of heading 7114, the expression 'articles of...
11. For the purposes of heading 7117, the expression 'imitation jewellery'...

Subheading notes

1. For the purposes of subheadings 7106 10, 7108 11, 7110...
2. Notwithstanding the provisions of chapter note 4(B), for the purposes...
3. For the classification of alloys in the subheadings of heading...

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This section does not cover:
2. Throughout the nomenclature, the expression 'parts of general use' means:...

3. Throughout the nomenclature, the expression ‘base metals’ means: iron and...
4. Throughout the nomenclature, the term ‘cermets’ means products containing a...
5. Classification of alloys (other than ferro-alloys and master alloys as...
6. Unless the context otherwise requires, any reference in the nomenclature...
7. Classification of composite articles:
8. In this section, the following expressions have the meanings hereby...

CHAPTER 72

IRON AND STEEL

Notes

1. In this chapter and, in the case of notes (d),...
2. Ferrous metals clad with another ferrous metal are to be...
3. Iron or steel products obtained by electrolytic deposition, by pressure...

Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. For the classification of ferro-alloys in the subheadings of heading...

Additional note

1. The following expressions have the meanings hereby assigned to them:...

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes

1. In this chapter, the expression ‘cast iron’ applies to products...
2. In this chapter, the word ‘wire’ means hot- or cold-formed...

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading note

1. In this chapter, the following expressions have the meanings hereby...

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. Notwithstanding the provisions of chapter note 1(c), for the purposes...

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. Notwithstanding the provisions of chapter note 1(c), for the purposes...

Additional note

1. For the purposes of subheading 7601 20 20, the following...
2. For the purposes of subheadings 7606 12 11 and 7606...

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading note

1. In this chapter, the expression 'refined lead' means:

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading note

1. In this chapter, the following expressions have the meanings hereby...

CHAPTER 80

TIN AND ARTICLES THEREOF

Note

1. In this chapter, the following expressions have the meanings hereby...

Subheading note

1. In this chapter, the following expressions have the meanings hereby...

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading note

1. Note 1 to Chapter 74, defining 'bars and rods', 'profiles',...

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS,
OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure...
2. Parts of base metal of the articles of this chapter...
3. Sets consisting of one or more knives of heading 8211...

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes

1. For the purposes of this chapter, parts of base metal...
2. For the purposes of heading 8302, the word 'castors' means...

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL
EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This section does not cover:
2. Subject to note 1 to this section, note 1 to...
3. Unless the context otherwise requires, composite machines consisting of two...
4. Where a machine (including a combination of machines) consists of...
5. For the purposes of these notes, the expression 'machine' means...

Additional notes

1. Tools necessary for the assembly or maintenance of machines are...
2. Should the customs so require, the declarant shall produce, in...
3. The provisions of general rule 2(a) are also applicable, at...

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes

1. This chapter does not cover:
2. Subject to the operation of note 3 to Section XVI...
3. A machine tool for working any material which answers to...
4. Heading 8457 applies only to machine tools for working metal,...
5. For the purposes of heading 8471, the expression 'automatic data-processing'...
6. Heading 8482 applies, inter alia, to polished steel balls, the...
7. A machine which is used for more than one purpose...
8. For the purposes of heading 8470, the term 'pocket-size' applies...
9. Notes 9(a) and 9(b) to Chapter 85 also apply with...

Subheading notes

1. For the purposes of subheading 8465 20, the term “machining...
2. For the purposes of subheading 8471 49, the term ‘systems’...
3. For the purposes of subheading 8481 20, the expression “valves...
4. Subheading 8482 40 applies only to bearings with cylindrical rollers...

Additional notes

1. For the purposes of subheadings 8407 10 and 8409 10,...
2. Subheading 8471 70 30 shall also apply to CD-ROM drives,...

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This chapter does not cover:
2. Headings 8501 to 8504 do not apply to goods described...
3. For the purposes of heading 8507, the expression ‘electric accumulators’...
4. Heading 8509 covers only the following electromechanical machines of the...
5. For the purposes of heading 8523:
6. For the purposes of heading 8534, ‘printed circuits’ are circuits...
7. For the purpose of heading 8536, ‘connectors for optical fibres,...
8. Heading 8537 does not include cordless infrared devices for the...
9. For the purposes of headings 8541 and 8542:
10. For the purposes of heading 8548, ‘spent primary cells, spent...

Subheading note

1. Subheading 8527 12 covers only cassette-players with built-in amplifier, without...

Additional notes

1. Subheadings 8519 20 10 and 8519 30 00 are to...
2. For the purposes of subheadings 8528 71 15 and 8528...

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This section does not cover articles of heading 9503 or...
2. The expressions ‘parts’ and ‘parts and accessories’ do not apply...
3. References in Chapters 86 to 88 to ‘parts’ or ‘accessories’...
4. For the purposes of this section:
5. Air-cushion vehicles are to be classified in this section with...

Additional notes

1. Subject to the provisions of additional note 3 to Chapter...
2. The provisions of general rule 2(a) are also applicable, at...

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND
PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES
AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING
ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes

1. This chapter does not cover:
2. Heading 8607 applies, inter alia, to:
3. Subject to the provisions of note 1 above, heading 8608...

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING
STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes

1. This chapter does not cover railway or tramway rolling stock...
2. For the purposes of this chapter, 'tractors' means vehicles constructed...
3. Motor chassis fitted with cabs fall in headings 8702 to...
4. Heading 8712 includes all children's bicycles. Other children's cycles fall...

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading note

1. For the purposes of subheadings 8802 11 to 8802 40,...

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or...

Additional notes

1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10,...
2. Subheadings 8905 10 10 and 8905 90 10 are to...
3. For the purpose of heading 8908, the expression 'vessels and...

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

Notes

1. This chapter does not cover:
2. Subject to note 1 above, parts and accessories for machines,...
3. The provisions of notes 3 and 4 to Section XVI...
4. Heading 9005 does not apply to telescopic sights for fitting...
5. Measuring or checking optical instruments, appliances or machines which, but...
6. For the purposes of heading 9021, the expression 'orthopaedic appliances'...
7. Heading 9032 applies only to:

Additional notes

1. For the purposes of subheadings 9015 30 10, 9025 80...
2. For the purposes of subheading 9021 10 10, the expression...

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. This chapter does not cover:
2. Heading 9101 covers only watches with case wholly of precious...
3. For the purposes of this chapter, the expression 'watch movements'...
4. Except as provided in note 1, movements and other parts...

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This chapter does not cover:
2. Bows and sticks and similar devices used in playing the...

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes

1. This chapter does not cover:
2. In heading 9306, the reference to ‘parts thereof’ does not...

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS
AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS,
NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS,
ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes

1. This chapter does not cover:
2. The articles (other than parts) referred to in headings 9401...
3. In headings 9401 to 9403 references to parts of goods...
4. For the purposes of heading 9406, the expression ‘prefabricated buildings’...

Additional Note

1. For the purposes of heading 9404, the expression “stuffed or...

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes

1. This chapter does not cover:
2. This chapter includes articles in which natural or cultured pearls,...
3. Subject to note 1 above, parts and accessories which are...
4. Subject to the provisions of note 1 above, heading 9503...
5. Heading 9503 does not cover articles which, on account of...

Subheading note

1. Subheading 9504 50 covers:

Additional note

1. Subheading 9505 10 covers:

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This chapter does not cover:
2. In heading 9602, the expression ‘vegetable or mineral carving material’...
3. In heading 9603, the expression ‘prepared knots and tufts for...
4. Articles of this chapter, other than those of headings 9601...

Additional note

1. Subheadings 9619 00 71 to 9619 00 89 include goods...

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes

1. This chapter does not cover:
2. For the purposes of heading 9702, the expression 'original engravings,...
3. Heading 9703 does not apply to mass-produced reproductions or works...
4. Subject to notes 1 to 3 above, articles of this...
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques,...

Additional note

1. Heading 9705 includes collectors' motor vehicles and aircraft of historical...

CHAPTER 98

COMPLETE INDUSTRIAL PLANT

Note

CHAPTER 99

SPECIAL COMBINED NOMENCLATURE CODES

Sub-chapter I Combined-Nomenclature codes for certain specific movements of goods
(Import or...(Import or export) Additional notes 1. The provisions of this...

Additional notes

1. The provisions of this sub-chapter apply only to the movement...
2. The provisions of this sub-chapter do not apply to the...
3. Imported and exported goods as provided for in Regulation (EC)...

Sub-chapter II Statistical codes for certain specific movements of goods

Additional notes

1. Commission Regulation (EU) No 113/2010 of 9 February 2010
implementing...
2. The codes set out in this sub-chapter are subject to...

PART THREE

TARIFF ANNEXES

SECTION I

AGRICULTURAL ANNEXES

ANNEX A AGRICULTURAL COMPONENTS (EA), ADDITIONAL DUTIES FOR SUGAR
(AD S/Z) AND...

ANNEX B PRODUCTS TO WHICH AN ENTRY PRICE APPLIES

SECTION II

LISTS OF PHARMACEUTICAL SUBSTANCES
WHICH QUALIFY FOR DUTY-FREE TREATMENTANNEX 3 LIST OF INTERNATIONAL NON-PROPRIETARY NAMES (INNS), PROVIDED
FOR PHARMACEUTICAL SUBSTANCES...

ANNEX 4 LIST OF PREFIXES AND SUFFIXES WHICH, IN COMBINATION WITH THE...

ANNEX 5 SALTS, ESTERS AND HYDRATES OF INNS, WHICH ARE NOT CLASSIFIED...

ANNEX 6 LIST OF PHARMACEUTICAL INTERMEDIATES, I.E. COMPOUNDS OF A KIND
USED...

[SECTION III]

[ANNEX 7]

SECTION IV

FAVOURABLE TARIFF TREATMENT BY REASON OF THE NATURE OF THE GOODS

ANNEX 7 GOODS UNFIT FOR CONSUMPTION

ANNEX 8 GOODS UNFIT FOR CONSUMPTION (List of denaturants)
Denaturation of goods...(List of denaturants) Denaturation of goods unfit,
rendered unfit or...

ANNEX 9 CERTIFICATES

ANNEX 9 CERTIFICATES

1. General provisions
2. Provisions concerning certificates
 - Layout of the certificates
 - Endorsement and issuing of certificates
 - Validity of certificates
 - Split consignment

ANNEX 10 STATISTICAL TARIC CODES

ANNEX 10 STATISTICAL TARIC CODES

Changes to legislation: There are currently no known outstanding effects for the
Commission Implementing Regulation (EU) 2020/1577. (See end of Document for details)

- (1) [OJ L 256, 7.9.1987, p. 1.](#)
- (2) Council Decision (EU) 2016/971 of 17 June 2016 on the conclusion, on behalf of the European Union, of an agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA) ([OJ L 161, 18.6.2016, p. 2.](#))
- (3) Commission Implementing Regulation (EU) 2020/523 of 7 April 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as regards subheading 9021 10 10 (orthopaedic appliances) ([OJ L 116, 15.4.2020, p. 1.](#)), Commission Implementing Regulation (EU) 2020/602 of 15 April 2020 amending Implementing Regulation (EU) 2017/717 as regards the model forms of zootechnical certificates for breeding animals and their germinal products ([OJ L 139, 4.5.2020, p. 1.](#)), Commission Implementing Regulation (EU) 2020/712 of 25 May 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff ([OJ L 167, 29.5.2020, p. 1.](#)).

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1577.