**THE COMBINED NOMENCLATURE**

**OF THE EUROPEAN UNION**

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**1. THE COMBINED NOMENCLATURE OF THE EUROPEAN UNION**

The basic Regulation introducing the Combined Nomenclature of the EU is [Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff](https://eur-lex.europa.eu/legal-content/SL/TXT/PDF/?uri=CELEX:31987R2658&from=SL). The Combined Nomenclature is published in Annex I to the mentioned Regulation.

The EU Combined Nomenclature is used for the classification of goods in terms of the Common Customs Tariff and collection of customs duties, taxes, and trade statistics. It is based on the international nomenclature of the Harmonised System (HS).

An updated version of the Combined Nomenclature along with the rates of duty is published as a European Commission Regulation every year in the L-series of the EU Official Journal no later than 31 October, and it applies from 1 January of the following year.

[The 2024 Combined Nomenclature](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202302364) was published on 31 October 2023 in the EU Official Journal L/2023/2364.

The updated version of the Combined Nomenclature covers all amendments agreed in the framework of the World Customs Organisation (WCO) in relation to the [HS Nomenclature](http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2017-edition/hs-nomenclature-2017-edition.aspx), amendments within the framework of the World Trade Organisation (WTO) in relation to customs duties and other changes resulting from statistical requirements, adaptation to trade and product technological developments, addressing environmental and social issues of global concern, health, safety and social security and counter-terrorism, which are of increasing importance to customs.

**2. THE CONTENT OF THE COMBINED NOMENCLATURE**

The Combined Nomenclature is composed of three parts:

1. **Preliminary provisions** which comprise [General Rules](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2022:282:FULL&from=SL) and Special Provisions for classification.

2. **Nomenclature (description) of the goods and schedule of customs duties;** it is the largest part of the CN which contains the nomenclature arranged in 21 sections. The sections are then further divided in 97 chapters. Chapters 98 and 99 are added, the former for statistical purposes, the later for containing CN codes denoting specific movements of goods. The Chapters are further divided into individual H**eadings and Subheadings**. Furthermore, the Nomenclature contains Section Notes, Chapter Notes and Additional Notes.

3. **Annexes to the Combined Nomenclature** comprisesection of Agricultural products, Lists of pharmaceutical substances, section of Favourable tariff treatment due to the nature of the goods, Certificates, and TARIC Statistical Codes.

As a rule, goods in the nomenclature are classified according to the level of production: raw materials, raw products, semi-finished products, finished products. The same escalation is also applied within Chapters and Headings.

The EU Combined Nomenclature is interpreted by means of the *CN Explanatory Notes* that clarify the scope of the different tariff headings.

[The latest version of the CN Explanatory Notes](https://eur-lex.europa.eu/legal-content/SL/TXT/?uri=OJ:C:2019:119:TOC) was published on 29 March 2019 in the EU Official Journal C 119. Amendments of the Explanatory Notes from March 2019 onwards can be found within the [Legislation](https://www.fu.gov.si/en/customs/areas_of_work/nomenclature_classification_of_goods_and_taric/#c1009).

**Heading**

An individual heading of the Nomenclature is composed of:

CN Code – Column 1

level of subdivision marked with a dash – Column 2

description of goods – Column 2

conventional rate of duty – Column 3

supplementary unit – Column 4

**Example of the Heading:**

|  |  |  |  |
| --- | --- | --- | --- |
| **CN Code** | **Level of subdivision and description of goods** | **Conventional rate of duty** | **Supplementary duty** |
| 0106 14 10 | − − − domestic rabbits | 3,8 | p/st |

**CN Code**

It is composed of eight digits:

1. The first six digits indicate the HS Heading and Subheading,

2. The seventh and the eighth digits indicate the CN Subheading. If the HS Heading or Subheading is not further subdivided, then the seventh and the eighth digits are »00«.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Tariff code*** | | | | | | | | ***Description*** |
| 1 | 2 |  |  |  |  |  |  | HS Chapter |
| 1 | 2 | 3 | 4 |  |  |  |  | HS Heading |
| 1 | 2 | 3 | 4 | 5 | 6 |  |  | HS Subheading |
|  |  |  |  |  |  | 7 | 8 | CN Subheading |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | CN Code |

Conventional rate of duty

Imported goods originating in the Contracting Parties to the General Agreement on Tariffs and Trade (GATT) or from countries that have concluded agreements with the EU containing the most-favoured-nation treatment clause are subject to the conventional rates of duty given in Column 3 of the Schedule of customs duties. The conventional rates of duty also apply to other goods imported from third countries unless otherwise provided for.