

Presentation

What it is:

This is a publication which wants to supply a detailed and uniform description at international level of all trading goods sectors listed in the Combined Nomenclature with the relevant code numbers.

The combined nomenclature (afterwards CN) is a code numbers, in extreme synthesis, of 8 digits, of all the sectors of the technology of commerce to which, the table of the afferent duties is supported, in the "community customs tariff" to each product, according to the scheme below taken back. For instance:

CN code	Description	Conventional rate of duties (%)	Supplementary unit
1	2	3	4
0101 0101 10 0101 10 10 0101 10 90	Live Horses, asses, mules and hinnies: - Pure-bred breeding animals: -- Horses (destined to the butchery) -- Others	Free 7,7	P/st P/st

The "**explanatory notes**" provide, in addition to the "**designation of the products**" which collaborates the code numbers of the CN, a detailed exposure of trading goods, which helps to classify a determinate goods in one "rating voice" rather than in another.

That assumes a remarkable practical importance which constitutes in the international commerce an univocal language, besides the description of the product.

The elaborate explanatory notes at community level, continuously updated, are an irreplaceable tool for all the operators of the international commerce and the intra-communitary exchanges.

Knowing the exact rating allows to identify the provided fiscal measures of commercial policy for a good, so as the exact rate of duties in the case of introduction in free circulation or consumption, or the rate of export refunds regarding agricultural products, but also the rate of the VAT and relevant excise.

Please consider that the excise rate changes sensitively according to the classification of the goods: like it happens for instance, in any community countries, for the "quiet wine" or the "sparkling wine", which is classified according to the pressure inside the bottle and other characteristics, as the shape of the cork like a mushroom. At this regard, making reference at the scheme above, it is possible to verify the different provision provided for horses for slaughter, which are exempted from duties in respect of the others which pay rate of duties of 7,7%. on the value.

A fundamental importance for the exact classification of the product in the appropriate code number have the explanatory notes.

At this purpose see the text of "Legislation and customs technique", Cap 6, of to. de Cicco-G.Giappichelli publisher, 2003 Torino. -antoniodecicco.com

What it wants to offer:

A tool of prompt and helpful consultation for all the operators of the sector that day by day have to compare it with the effectiveness and the which always understand more necessary, not for commercial purposes, but also for fiscal requirements the exact classification of a product.

Therefore it as been considered to support the text of the Italian version of the explanatory notes in English language which constitutes today the official tongue in all international trading transactions. That in order to support the operators of the sector specially after the enlargement of the European union to 25 states, to be aware and able to manage a matter like commerce and customs, extremely methodological.

Antonio de Cicco

INTRODUCTION

The current version of the explanatory notes of the combined nomenclature of the European Communities replaces that of 1988. The text here brought encloses the rectifications and updating occurred and furnishes, through a system of on-line consultation, a constant updating that also contemplates new tied up market products to the technological development.

The "explanatory notes" are adopted by the Committee CE, previous examination from the "Section of the Tariff and Statistical Nomenclature and " of the "Common Customs Code". The code numbers and each CN subheading brought in the "explanatory notes", they mirror those of the CN established in EC Regulation amending the Annex I of basic regulation n. 2658/87 related to the "tariff and statistical Nomenclature and to the common customs rate", and particularly they make reference to the codes of the CC you introduce in Regulation n. 2031/2001 of the Committee that amended the Annex I for the year 2002. In the explanatory notes are included all the market sectors from food, to clock making, jewellery, industry, microelectronic, textile, nautical, steel, works of art, as it is given to ascertain flowing the systematic index brought in the present volume. The use of the explanatory notes is various: it not only concerns the commercial transactions with the foreign countries for the univocal identification of the commodities and for the individualization of the duties due, but also to the Common Agricultural Politics (PAC). For instance, the measures adopted for the improvement of the conditions of transformation and marketing of agricultural products in the sectors: meat of bovine, meat of swine, wine market, oil of olive, cereals and rice, oleaginous, tobacco, as well as in those smaller as: floriculture, smaller breeding, cried officinal, seeds, small fruits, cried by fibre and potatoes, make reference proper to the codes of the "tariff and statistical Nomenclature of Common Customs rate" integrated by the "explanatory Notes of the combined nomenclature of the European Communities". "