

USER'S GUIDE

Interpretation of the ADP Customs Tariff

Taric Internet file distribution

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1 INTRODUCTION

The purpose of this document is to give subscribers to the ADP Customs Tariff a general description of how to interpret the data obtained.

This document deals with Record Type B, which contains information about measures, i.e. customs duties and other import and export regulations. It will be described so that it is possible to draw up an introduction of automatic validation for the subscriber. Regarding other Record Types, the reader is referred to the document *TA_ADB_LAYOUT*.

Only the types of measures that are currently in use are described in detail. The document will be subject to a number of revisions. However, there is no guarantee that all new types of measures will be included in this document before they turn up in the ADP Customs Tariff.

2 DELIMITATIONS

The ADP Customs Tariff (Type B) contains the duties, export and import restrictions, etc. that are transferred from the Commission to the Swedish Customs on a daily basis.

Purely national taxes and duties, e.g. plant protection fees and alcohol tax, have not been included in this description. They can be found under Record Type O. This type also includes EU duties that are not transferred from the Commission (currently only additional amounts, see section 5.19).

The examples in this document are based on real data, unless otherwise stated. Only the relevant fields in the ADP Customs Tariff are included. The field names used are the designations from the layout description.

3 DATA MODEL RECORD TYPE B

The data in record type B is obtained from a number of tables. The actual measure is on the highest level. It is identified using

- type of measure
- geographic affiliation (country or group of countries)
- CN/Taric number (goods code)
- additional code

- quota number
- indicator
- start date.

The geographic affiliation is either a country/region or a group of countries/regions.

The CN/Taric number is the actual goods code for Export or Import respectively. It can be empty in certain special cases, in which case the additional code is filled in.

The additional code is used to obtain a sub-quantity of the requested information, when the goods code by itself is not sufficient to determine which regulations should be applied. Examples of use of the additional codes

- anti-dumping duties, which can vary from one supplier to another
- export restrictions for archaeological objects, which depend on whether or not the object is older than 100 years.

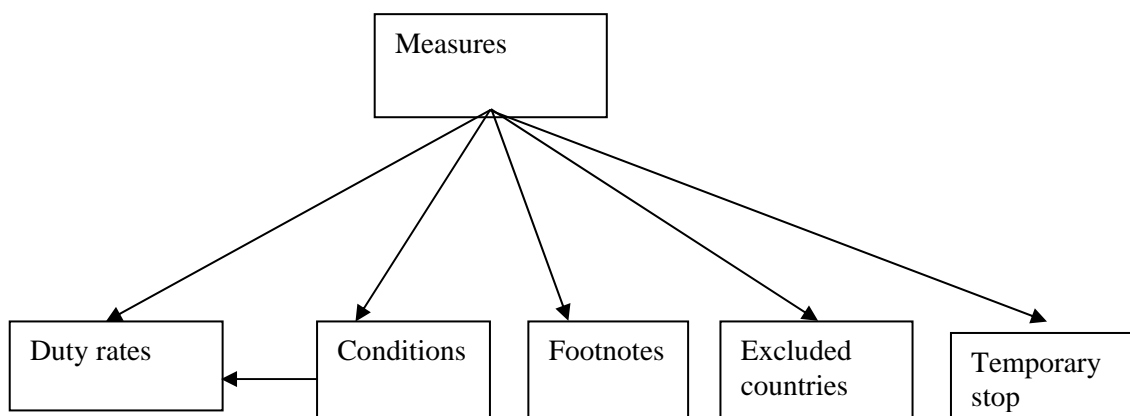
Quota numbers are used for customs and preferential quotas.

The indicator was named in the original description from the data received from the Commission for "tobacco harvest code" and was used to identify the season of the tobacco harvest. Later on it has been given a completely different use in connection with the handling of agricultural components and additional duties for flour and sugar.

The start date shows when the measure started to be applied. Each measure also has a final date, which is empty if the measure is valid until further notice. For declarations, the measures are applicable where the date that determines the tariff is between the start and final date.

Other data about measures includes ordinance identity and references to the number and page in the EUN (EU Newspaper) in which the ordinance was published. The ordinance identity comprises a letter + a year (two figures) + the number of the ordinance in that year + one further figure (suffix number). Example of ordinance identity: "R9720863", which in other contexts is often written: "2086/97". If the initial letter is "C", the ordinance has not yet been published and can in this case be either decided or only proposed, which is indicated by a special flag (DECIDED). **Measures that have not yet been decided (DECIDED = 0) are sent for information only and must not be applied or used.**

Otherwise the ADP Customs Tariff Record Type B consists of several parts, which can occur more than once. The relationship between the parts that are included can be described logically with the following picture: All the arrows can mean zero, one, or more occurrences.



Measures contain common information: CN/Taric number, geographic affiliation, valid date interval, ordinance number, etc.

Duty rates associated with the respective measures have a relationship in which a measure can have zero, one, or more duties. Besides the actual duty rate, this table contains the currency code, unit, and qualifier, if any. Duty rates that have no currency code and unit are stated as a percentage. The duty rates can be conditional. For a certain measure, either all or none of the duty rates are dependent on the conditions.

Conditions associated with the respective measures have a relationship in which a measure can have zero, one, or more conditions associated with it. Conditions can be of a type for which a certificate/license is required or a certain fee must be levied depending on the imported value, for example. In this case, these fees can be found again among the duty rates.

Footnotes associated with the respective measures have a relationship in which a measure can have zero, one, or more footnotes associated with it. The footnote can contain additional rules, e.g. which statute is applicable. Sometimes the footnote contains a description in plain language of conditions associated with the measure.

Excluded countries have the relationship that one measure can have zero, one or several excluded countries. This is used when the measure is associated with a group of countries and one or more countries are excluded from the group just for this measure.

Temporarily stopped measures denotes a date interval where the specified measure is NOT valid during this period.

More detailed descriptions of additional codes, duty rates, and conditions can be found in chapter 6.

4 MEASURES

A large part of the sub-divisions in Taric have been made for reasons other than just statistical. Other Union regulations have in this way been integrated. The common designation for the causes of these sub-divisions is called **measures**.

A list of the measures that exist in Taric follows below:

1. applicable duty
2. customs suspensions
3. customs quotas and upper limits
4. customs preferences
5. GSP (developing country preferences)
6. anti-dumping and countervailing duties
7. import duties (agricultural field)
8. countervailing duties (agricultural field)
9. variable duties (processed agricultural products)
10. unit and standardised duties
11. reference and minimum prices
12. import prohibitions
13. import restrictions
14. import surveillance
15. further trade regulation
16. export prohibition
17. export restrictions
18. export surveillance
19. export subsidies
20. extra quantity unit
21. compensation amount (for new member states)

A number of different measures can be associated with one Taric number in the database. For example: applicable duty, suspensions, quotas (customs and preferential quotas); anti-dumping customs, import restrictions, etc.

It is therefore necessary to establish whether a goods may be imported or exported, the applicable customs duty, the priority that a certain duty rate or other measure has compared to other measures and to what extent they can be combined with other measures.

To establish these priorities and other prerequisites, suitable for mechanised validation, various series of measures have been created in the Taric system. These take into consideration article 20 4§ of the EU Customs Code (EEC) No 2913/92, which states that beneficial measures, customs quotas, and customs suspensions are only applicable when a formal application is made by the importer.

The application must be made on the ED document or as an electronic declaration.

5 SERIES OF MEASURES

All the measures are grouped into different series, which are identified by an alpha-numeric character: A-Z and 0-9 respectively, i.e. a maximum of 36 different series. Of these, A-R are defined today. The Commission can create new series when the need arises.

The measures in the respective series are identified in two alternative ways: partly a letter code, partly a 3-digit figure code. The letter codes are used in the printed working tariff to identify the measures, whereas the figure codes are used in the database. They are then called *measure types*.

5.1. Criteria for creating series of measures

If there is more than one valid measure for a particular series, only one of the measures will be applied under normal circumstances. A number of measures can be combined for some series.

The current series can be seen from the code type for MEASURES TYPE in the code list, e.g. C for applicable customs duty. The series that exist today are list in section 5.1.1 below.

5.1.1. Series that are defined

Series	Measures
A	Import and export prohibition
B	Entry into free circulation or export under certain conditions
C	Applicable customs duty
D	Anti-dumping or countervailing duties
E	Agricultural duties, export subsidies, and other fees in the agricultural field
F	Additional duties for flour and sugar content
G	Monetary compensation amounts (not in use today but can be used in the future for new member states)
H	Entry compensation amounts (not in use today but can be used in the future for new member states)

J	Countervailing duties
K	Reference prices
L	Further trade regulations
M	Unit value
N	Surveillance afterwards
O	Extra quantity unit (another quantity)
P	Value Added Tax
Q	Taxes
R	Exempted from beneficial treatment
S	Additional amount
Z	Archived measures type

5.2. Series A – Import and export prohibition

5.2.1. Measures type 277 (PRO) - Import

See section 5.2.2 below.

5.2.2. Measures type 278 (PRX) - Export

Series A has priority above all other series. If a measure in this series is associated with a certain CN or Taric number and a certain geographic area, it is in principle meaningless to read the measures from any other series because export prohibition applies. In practice, however, there may be reservations that restrict the prohibition. For example, there is an export prohibition to Yugoslavia from 1999-01-01. This includes the whole of the customs tariff starting at chapter 25. However, footnote TM493 states that the prohibition applies only to "Equipment that can be used for internal oppression or terrorism (does not apply to products that have been designed or modified for military use and that are subject to the weapons embargo introduced as a result of the joint standpoints 96/184/GUSP and 98/240/GUSP) (Council decree (EU) no. 926/98 - EUN L 130)".

5.3. Series B – Entry into free circulation or export under certain conditions

5.3.1. Import

- a) If the conditions stated are fulfilled for one of these measures, the next measure is then checked. When all the conditions in this series have been fulfilled, then one moves to the next series.
- b) If the conditions are not fulfilled for any of these measures, the validation is stopped and the goods are denied entry to the Union.
- c) Additional codes are sometimes used for export and import restrictions to declare whether or not a goods is covered by the restriction. See sections 5.3.1.1, 5.3.2.3.
- d) The measures in this series are often associated with conditions. For example, a specific import document must be shown during customs clearance. See section 6.3 for a more detailed description of the conditions.

5.3.1.1. Measures type 465 (LPS) – Entry into free circulation (surveillance)

Surveillance in advance (prior surveillance).

Corresponds to measures type 467 (SPX) for export, see section 5.3.2.1.

In a few cases additional codes are applicable, for example:

- 3200: The mixture contains one or more of the following substances: ephedrine, ergometrine, ergotamine, lysergic acid, 1-phenyl-2-propanone, pseudo-ephedrine, acetic anhydride, acetone, antranil acid, ethylenes, phenylacetic acid, and piperidine: LPS/SPX.
- 3201: Change: not LPS/SPX

This measures type is normally associated with conditions. There is an example with conditions in section 6.3.2.1, that means an import license must be shown.

Example without conditions, surveillance for China:

GOODS_NOM_ITEM_ID	9503901091
MEAS_TYP_ID	465
GEO_AREA_ID	CN
DAT_START	19970514
DAT_END	19971231
REG_ID	R9708470

Starting 1998-01-01, this goods code has a restriction with conditions, namely C004: Requirement for control document. Footnote CD022: "A control document must be shown to change over to free circulation, issued by a competent authority in one of the member states. This control document must be valid for the whole of the Union".

5.3.1.2. Measures type 474 (LPS) – Entry into free circulation (quantitative limitation)

This measures type is often associated with conditions. For example, an import document must be shown during customs clearance. Most of the goods in the Swedish National Board of Trade's licensing area are found in this measures type.

There is an example with conditions in section 6.3.2.1.

Example without conditions, quantitative limitation for China:

GOODS_NOM_ITEM_ID	6403999819
MEAS_TYP_ID	474
GEO_AREA_ID	CN
DAT_START	19980301
DAT_END	
REG_ID	R94051910

5.3.1.3. Measures type 475 (LPS) – Entry into free circulation (restriction)

This measures type is often associated with conditions. The conditions can, for example, be associated with the Washington Convention (endangered species of animals and plants) and there can be a requirement for a CITES Certificate, etc. Additional codes are sometimes used to denote whether or not a restriction is valid.

There is an example involving the Washington Convention in section 6.3.2.2.

See also section Measures type 476 (RX) Export permit (restriction).

5.3.2. Export

a) If the conditions stated are fulfilled for one of these measures, the next measure is then checked. When all the conditions in this series have been fulfilled, then one moves to the next series.

b) If the conditions are not fulfilled for one of these measures, the validation is stopped and the goods may not be exported.

c) Additional codes are sometimes used for export and import restrictions to declare whether or not a goods is covered by the restriction. See sections 5.3.1.1, 5.3.2.3.

d) The measures in this series are often associated with conditions. For example, a specific import document must be shown during customs clearance. See section 6.3 for a more detailed description of the conditions.

5.3.2.1. Measures type 467 (SPX) – Export permit (surveillance)

Occurs mostly in the agricultural field. Surveillance in advance (prior surveillance). This measures type can be associated with conditions. For example, an export license issued by the Swedish Board of Agriculture must be shown.

Corresponds to measures type 465 (SPX) for export, see section 5.3.1.1.

5.3.2.1. Measures type 473 (QX) – Export permit (quantitative surveillance)

There are currently no measures of this type.

5.3.2.3. Measures type 476 (RX) – Export permit (restriction)

This measures type is often associated with conditions. The conditions can, for example, be associated with the Washington Convention (endangered species of animals and plants) and there can be a requirement for a CITES Certificate, etc. Measures also occur for goods that can be considered to be cultural objects and additional codes denote which regulations apply.

Corresponds to measures type 475 for import, see section 5.3.1.3.

An example for CN number 9705 00 00 ("Collections and collector's objects of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographical, or numismatical interest"), measures type 476.

- The additional codes 4010 – 4015 are used here, which mean that export limitations apply for various reasons, e.g.
- 4014: "Collections (defined by the EU Court in decree 252/84) and specimens from zoological, botanical, mineral, or anatomical collections (defined by the EU Court in decree 252/84) that are of historical, paleontological, ethnographical, or numismatical interest, with a value equivalent to 50,000 EUR or more: Export limitation."
- 4015: "Means of Transport, older than 75 years, with a value equivalent to 50,000 EUR or more: Export limitation"), as well as
- 4029: "Change: No export permit (restriction)", i.e. export permit not required.

Additional code 3400 is also applicable to 9705 00 00, measures type 476, which denotes a pointer that documents in accordance with the Washington Convention can be applicable (could apply to a stuffed specimen of some endangered animal species, for example).

5.4. Series C – Applicable customs duty

If there is more than one measure under this series, only one must be used, for example, 143 if beneficial treatment for preferential quota has been claimed, 103 if no preferential treatment has been claimed.

Conditions in accordance with the entry price system can occur to the measures in this series, see section 6.3.

5.4.1. Measures type 103 – Applicable duty according to CN

This customs duty rate is applicable when:

- the importer does not claim any form of beneficial treatment
- the conditions for a more beneficial duty rate are not fulfilled, e.g. the quota is used up.

The choice of a more beneficial duty rate (other than measures type 103) is based on a claim from the importer. If no claim is made or if the conditions for the preference, suspension, or quota are not fulfilled, then measures type 103 is valid (applicable customs duty).

It should be noted that in cases when the customs amount is not followed by any currency or unit code, the unit is %.

Example:

In the working tariff, Part 1 (column 4)

4412 92 91 00 6

In the ADP Customs Tariff:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	4412929100
MEAS_TYP_ID	103
GEO_AREA_ID	1011
DAT_START	19990101

DAT_END
REG_ID R9822610
DUTY_EXPR_ID 01
DUTY_AMO 6
MON_UNIT_COD

5.4.2. Measures type 142 – Preferential customs duty

Preferential customs duties are more beneficial than the normal duties and are coupled to certain countries of origin. An application must be made on the ED document or as an electronic declaration.

Example:

In the working tariff, Part 4 (column 4)

4412 92 91 00 SPGI:4.2 (except ID, MY)

In the ADP Customs Tariff, two excluded countries:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	4412929100
MEAS_TYP_ID	142
GEO_AREA_ID	2015
DAT_START	19980101
DAT_END	
REG_ID	R9432810
DUTY_EXPR_ID	01
DUTY_AMO	4.2
MON_UNIT_COD	
GEO_AREA_ID_EXCL	ID

GEO_AREA_ID_EXCL	MY

The duty rate is 4.2 % for group 2015 (SPGI). The following countries are included in this group, as can be seen in the ADP Customs Tariff record type C,

ID Indonesia
IN India

.....

MX Mexico
MY Malaysia

The preferential duty rate is thus 4.2 % for India and Mexico. On the other hand, the normal rate of 6 % is applicable to the excluded countries Indonesia and Malaysia, and similarly to Japan (JP), for example, which does not belong to any of the country groups with preferential duties.

5.4.3. Measures type 122 (K) – Customs quota (third country)

- The duty rate is either reduced or 0 for a certain limited quantity without conditions.
- The duty rate is either reduced or 0 for a certain limited quantity assuming that certain conditions are fulfilled, e.g. that a certificate of authenticity is shown.

The WTO customs quotas (World Trade Organisation) are included in this measures type. An application must be made on the ED document or as an electronic declaration.

There is an example with conditions (requirement for authenticity certificate) in section 6.3.3.2.

Example without conditions:

In the working tariff, Part 2 (column 4)

:

5801 24 00 90 11.5;
 K:0 (09.2501)

The normal rate according to the measures type is 11.5%.

In the ADP Customs Tariff it looks like this:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	5801240090
MEAS_TYP_ID	122
GEO_AREA_ID	1011
ORD_NUMB	092501
DAT_START	19980901
DAT_END	19990831
REG_ID	R9518801
DATE_QUOTA	
DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	

5.4.4. Measures type 143 (K) + ORIG – Preferential quota

Quotas that are decided within the framework of a preferential agreement and are limited to certain quantities and coupled to certain countries of origin. An application must be made on the ED document or as an electronic declaration.

When the quota is used up, it can no longer be used. There is a field in the ADP Customs

Tariff called DATE_QUOTA which is sometimes but not always updated when it has been used up. If a quota exists and looks like it is valid in the ADP Customs Tariff, this is not a guarantee that it really can be used.

Sometimes (but not normally) one or more temporary stops occur.

Example:

In the working tariff, Part 4 (column 7)

⋮
 0603 10 51 20 IL-K:0 (09.1306) (TM067)

In the ADP Customs Tariff it looks like this: (Three temporary stops in the final version:

<u>Field name</u>	<u>Value 19980101</u>	<u>Final value</u>
GOODS_NOM_ITEM_ID	0603105120	same
MEAS_TYP_ID	143	same
GEO_AREA_ID	IL	same
ORD_NUMB	091306	same
DAT_START	19980101	same
DAT_END	19981231	same
REG_ID	R960585	same
DATE_QUOTA		19980617
DUTY_EXPR_ID	01	same
DUTY_AMO	0	same
MON_UNIT_COD		
FOOTN_TYP_ID	TM	same
FOOTN_ID	067	same
DAT_START_TEMP	19980101	same
DAT_END_TEMP		19980114
.....		
DAT_START_TEMP	–	19980325
DAT_END_TEMP	–	19980519
.....		
DAT_START_TEMP	–	19980603
DAT_END_TEMP	–	

The measure with the temporary stop has been changed twice before it took effect 1998-01-01 and changed five times after this date.

5.4.5. Measures type 144 (P) + ORIG – Preferential upper limit

The preferential upper limit is decided within the framework of a preferential agreement and is limited to certain quantities and coupled to certain countries of origin. An application

must be made on the ED document or as an electronic declaration.

In contrast to the preferential quotas (type 143), a special decision is needed if the validity of this preference is to be terminated. This is shown in the ADP Customs Tariff where the measure is given a final date.

Example:

In the working tariff, Part 5 (column 7)

:
7306 90 00 10 BA, HR-T:0 (01.0160)

In the ADP Customs Tariff, there was initially

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	7306900010
MEAS_TYP_ID	144
GEO_AREA_ID	2037
ORD_NUMB	010160
DAT_START	19980101
DAT_END	
REG_ID	R9700700
DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	

The preferential agreement is drawn up like a preferential upper limit of 0% for goods that originate from Bosnia-Herzegovina and Croatia, and is allowed assuming that the importer submits a claim. If this is not the case, the applicable customs duty (normal rate) is levied in accordance with measures type 103.

The night before 1998-09-25, an update arrived from the Commission and the final date 1998-09-25 was decided. This means that the normal rate of 6 % is applicable from 1998-09-26.

5.4.6. Measures type 140 (OPQ) - Customs preference after passive refinement.

Denotes there is a customs preference when re-importing after passive refinement in accordance with the Council's decree 3036/94. An application must be made on the ED document or as an electronic declaration.

This measure type occurs only for Bosnia-Herzegovina and Croatia at this time.

Example:

In the working tariff, Part 5 (column 7)

6210 30 00 00 BA, HR-OPQ:0

In the ADP Customs Tariff:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	6210300000
MEAS_TYP_ID	140
GEO_AREA_ID	2037
ORD_NUMB	
DAT_START	19970101
DAT_END	19991231
REG_ID	R9700700
DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	

5.4.7. Measures type 112 (S) – Customs suspension (third country)

The customs duty is reduced or nullified for a certain period for certain goods that are not manufactured within the EU. There can be conditions for some of the customs suspensions, such as that a certain utilisation must be substantiated. In such cases the importer must apply for permission from the customs authorities.

N.B. These apply in general irrespective of country of origin. An application must however be made on the ED document or as an electronic declaration.

Example:

In the working tariff, Part 1 (column 4)

2932 29 80 30 4;
S:0

Normal rate: 4 %

Suspension: 0 % .

In the ADP Customs Tariff:

<u>Field</u>	<u>Value</u>
MEAS_TYP_ID	112
GEO_AREA_ID	1011
GOODS_NOM_ITEM_ID	2932298030
DAT_START	19970101

DAT_END	
REG_ID	R9612550
DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	

5.4.8. Measures type 141 (S) ORIG – Customs suspension (preferential)

Suspensions other than those applicable for third country goods (see section 5.4.7), coupled to certain countries of origin. An application must be made on the ED document or as an electronic declaration.

There are currently no such suspensions.

Example:

In the working tariff, Part 5 (column 5)

5004 00 10 10 PL-S:0.7 (column 9)

Suspension (reduced to) 0.7 % for goods originating from Poland.

In the ADP Customs Tariff:

<u>Field</u>	<u>Value</u>
MEAS_TYP_ID	141
GEO_AREA_ID	PL
GOODS_NOM_ITEM_ID	5004001010
DAT_START	19960701
DAT_END	19961231
REG_ID	R9612551
DUTY_EXPR_ID	01
DUTY_AMO	0.7
MON_UNIT_COD	

5.5. Series D -Anti-dumping or countervailing duties

These customs duties are used in addition to the "applicable duty" (they are also referred to as "penal customs duties"). They can be accumulated.

N.B. The applicable duty and the anti-dumping and/or countervailing duty are all deleted.

5.5.1. Measures type 551 DUM P – Preliminary anti-dumping customs duty

Preliminary anti-dumping duty can be introduced before the final anti-dumping customs duty is charged. If the anti-dumping duty is directed against **only goods and country of origin** then no additional codes are used. But if it is directed against **goods, country of origin, and exporter/manufacturer** then additional codes must be used.

Example:

Goods according to 3605 00 00 10 (Advertising matches, when there is advertising on the box/book, with the exception of the match manufacturer's logotype or text)

Country of origin: JP

Applicable customs duty: 7.9 %.

Different additional codes are used, depending on the company that manufactured and exported the goods, which means different duty rates for the anti-dumping duty:

8022 23.7 % Daiwa Trading & Industrial Match Co. Ltd.

8023 12.2 % Kobe Match Co. Ltd

8024 9.4 % Yaka Chemical Industrial Co. Ltd

8025 42.1 % Other

Example in the ADP Customs Tariff for additional code 8022:

GOODS_NOM_ITEM_ID	3605000010
MEAS_TYP_ID	551
GEO_AREA_ID	JP
ADD_COD_TYP_ID	8
ADD_COD	022
DAT_START	19970618
DAT_END	19971016
REG_ID	R9710920
DUTY_EXPR_ID	01
DUTY_AMO	23.7
MON_UNIT_COD	

5.5.2. Measures type 552 DUM D – Final anti-dumping customs duty

The final anti-dumping customs duty is introduced after the preliminary anti-dumping duty. See section 5.5.1 for how to use additional codes.

Example:

The night before 1997-10-22 a change arrived, which meant that from 1997-10-17 the following final anti-dumping rates were applicable for the same goods and company as in section 5.5.1:

8022 27.8 % Daiwa Trading & Industrial Match Co. Ltd.

8023 9.8 % Kobe Match Co. Ltd

8024 10.3 % Yaka Chemical Industrial Co. Ltd
8025 43.2 % Other

Example in the ADP Customs Tariff for additional code 8022:

GOODS_NOM_ITEM_ID 3605000010
MEAS_TYP_ID 552
GEO_AREA_ID JP
ADD_COD_TYP_ID 8
ADD_COD 022
DAT_START 19971017
DAT_END
REG_ID R9720250
DUTY_EXPR_ID 01
DUTY_AMO 27.8
MON_UNIT_COD

5.5.3. Measures type 553 COM P – Preliminary countervailing duty

The preliminary countervailing duty functions in a similar way to the principles for preliminary anti-dumping duty, see section 5.5.1.

Example 7222 20 11 00, certain ballbearings from India:

Normal rate: 3,6 %.

Preferential customs for i a India: 0 %.

Preliminary countervailing charge:

14.5 % from 1998-07-19 for Bhansali Bright Bars Pvt Ltd., Mumbai, additional code 8226 (other additional codes and duty rates for other companies).

Furthermore, during the same period, a preliminary anti-dumping customs duty of 2.2% was valid for this company.

Example in the ADP Customs Tariff for additional code 8226:

GOODS_NOM_ITEM_ID 7222201100
MEAS_TYP_ID 553
GEO_AREA_ID IN
ADD_COD_TYP_ID 8
ADD_COD 226
DAT_START 19980719
DAT_END 19981114
REG_ID R9815560
DUTY_EXPR_ID 01
DUTY_AMO 14.5

MON_UNIT_COD

5.5.4. Measures type 554 COM D – Final countervailing duty

The final countervailing duty functions in a similar way to the principles for final anti-dumping duty, see section 5.5.2.

Starting 1998-11-15, the preliminary countervailing duty of 14.5 % was replaced by a final duty of 14.4 % as shown in the example in section 5.5.3.

The preliminary anti-dumping duty of 2.2 % was valid until 1998-11-29. It was not replaced by any final anti-dumping duty.

Example in the ADP Customs Tariff for additional code 8226:

GOODS_NOM_ITEM_ID	7222201100
MEAS_TYP_ID	554
GEO_AREA_ID	IN
ADD_COD_TYP_ID	8
ADD_COD	226
DAT_START	19981115
DAT_END	
REG_ID	R9824500
DUTY_EXPR_ID	01
DUTY_AMO	14.4
MON_UNIT_COD	

5.5.5. Measures type 561 NTDUM - Dumping - message about introduction

Is used as information when an investigation into anti-dumping has been started by the Commission. There is still no decision to introduce preliminary anti-dumping duty and the measure requires no action by the importer/ customs officer. The Commission gathers statistics from the member states.

Example in the ADP Customs Tariff for yarn of polyesters from Indonesia

GOODS_NOM_ITEM_ID	5402331010
MEAS_TYP_ID	561
GEO_AREA_ID	ID
ADD_COD_TYP_ID	
ADD_COD	
DAT_START	19950701

DAT_END 19960529
REG_ID I9402090
DUTY_EXPR_ID

Before 1995-07-01 there was an otherwise similar record in GOODS_NOM_ITEM_ID 5402331000. From 1996-05-30 a preliminary anti-dumping duty was introduced, subdivided into five additional codes with different duty rates. This was replaced 1996-11-13 by the final anti-dumping duty with other duty rates. 1997-12-19 a new additional code was introduced for a certain company with measures type 564, registration of anti-dumping customs duty, see section 5.5.8.

5.5.6. Measures type 562 SPDUM - Suspended dumping

The anti-dumping duty is nullified for a certain specified time period.

Example, certain dynamic direct memories from Japan:

GOODS_NOM_ITEM_ID 8473301040
MEAS_TYP_ID 562
GEO_AREA_ID JP
ADD_COD_TYP_ID
ADD_COD
DAT_START 19950610
DAT_END 19970309
REG_ID R9501972
DUTY_EXPR_ID

Before 1995-06-10 and after 1997-03-09 there was a final anti-dumping duty for different additional codes with duty rates 0 or 60 %.

5.5.7. Measures type 563 UNDUM – Dumping conditions

This measure type has never been used.

5.5.8. Measures type 564 RGDUM - Registering anti-dumping

Anti-dumping is registered in the member states and the statistics are sent to the Commission. Preliminary anti-dumping customs duty can be introduced **retroactively**.

Example, yarn of polyesters from PT Polyfin Canggih, Indonesia.

GOODS_NOM_ITEM_ID 5402330090

MEAS_TYP_ID 564
GEO_AREA_ID ID
ADD_COD_TYP_ID 8
ADD_COD 753
DAT_START 19980101
DAT_END 19980822
REG_ID 19402090
DUTY_EXPR_ID

(1997-12-19 – 1997-12-31, the same data could be found under the Taric number 5402331090).

At the same time as anti-dumping was registered, an anti-dumping customs duty was introduced for these goods from Indonesia. The duty rate was 0 % for additional code 8753. 1998-08-23 the additional code was terminated. The company was moved over to additional code 8885, which also has a duty rate of 0%.

- 8753 until 1998-08-22: PT Polyfin Canggih, IL Otto Iskandardinata nr 18, Bandung.
- 8885 until 1998-08-22: P.T. Indo Rama Synthetics
- 8885 from 1998-08-23: P.T. Indo Rama Synthetics + P.T. Polyfin Canggih

5.6. Series E, Agricultural duties, export subsidies and other fees in the agricultural field

5.6.1. Import

5.6.1.1. Measures type 674 EA – Agricultural constituents

Is abbreviated “EA” and is levied on processed agricultural goods, primarily in chapters 17-21. The duty is changed on the 1 January or the 1 July every year in accordance with an agreement in the field of agriculture. Additional codes beginning with the figure “7” are used for these goods. From 1996, there are no measures of type 674 that are directly coupled to a goods code. The connection can be like that shown in the following example. See also the measures codes 672 (5.7.1) and 673 (5.7.2).

The printed tariff:

Goods code: 0405 20 30 10

Normal rate: 10.3 + EA

Preferential duty for XM (the former Yugoslavian republic Macedonia). XM: 0 + EA

In the ADP Customs Tariff, two duty rates:

GOODS_NOM_ITEM_ID 0405203010
MEAS_TYP_ID 142
GEO_AREA_ID XM
ADD_COD_TYP_ID

ADD_COD
 TOB_CROP_COD 1
 DAT_START 19990101
 DAT_END
 REG_ID D9708310
 DUTY_EXPR_ID 01
 DUTY_AMO 0
 MON_UNIT_COD

 DUTY_EXPR_ID 12
 DUTY_AMO
 MON_UNIT_COD

DUTY_EXPR_ID 12 : EA – agricultural component
 14 : EAR – reduced agricultural component

The duty rates for EA and EAR can be found in a measure with measures type 674. Reduced agricultural component (EA R) occurs in various preferences and means that one uses the duty for the geographical area that is in the measure from measures series C. Otherwise one uses the geographical area 1011 (third country). In this case, 1011 is used and not XM.

Measures type 674 must have an additional code that is dependent on the percentage content of certain substances. This can be obtained using the record types for the agricultural components. These contain the information available in the printed tariff, Part 3, Appendix 1, Flap 1: Additional codes for agricultural goods. The ADP Customs Tariff for line and column headings has the following meanings:

MEURS_TABL _PLAN_ID	ROW _COL _COD	HEAD_NUMB	MEURS_HEAD_DESC
01	0	010	Milk fat (% by weight)
01	0	020	Milk proteins (% by weight)
01	1	010	Starch/glucose (% by weight)
01	1	020	Saccharose/invert sugar/isoglucose (% by weight)

Currently "01" is the only value of MEURS_TABL_PLAN_ID that occurs.

ROW_COL_COD: 0 = Line 1 = Column

Assume that the above percentages are as follows (they are not necessarily reasonable for the goods according to the goods code in the example):

Milk fat: 1.2 %
 Milk proteins: 7 %
 Starch/glucose 10 %
 Saccharose/invert sugar/isoglucose 25 %

By reading the record types for the percentages to the agricultural components, one gets:

The following ranges for milk fat cover the percentage 1.2 %.

ROW_ COL_ COD	HEAD_ NUMB	SUBH_SE Q_NUMB	SHORT_DESCR
0	010	0010	$\geq 0 < 1.5$
0	010	0020	$\geq 0 < 1.5$
0	010	0030	$\geq 0 < 1.5$
0	010	0040	$\geq 0 < 1.5$
0	010	0050	$\geq 0 < 1.5$
0	010	0060	$\geq 0 < 1.5$

The following ranges for milk protein cover the percentage 1.2 %.

ROW_ COL_ COD	HEAD_ NUMB	SUBH_SE Q_NUMB	SHORT_DESCR
0	020	0030	$\geq 6 < 18$
0	020	0090	$\geq 6 < 18$
0	020	0140	$\geq 2.5 < 12$
0	020	0170	$\geq 4 < 15$
0	020	0200	$\geq 6 < 18$
0	020	0230	$\geq 6 < 18$
0	020	0290	$\geq 0 < 100$

The only "milk line" that fulfils both requirements is that with SUBH_SEQ_NUMB = 0030.

The following ranges for starch/glucose cover the percentage 10 %.

ROW_ COL_ COD	HEAD_ NUMB	SUBH_SE Q_NUMB	SHORT_DESCR
1	010	0060	$\geq 5 < 25$
1	010	0070	$\geq 5 < 25$
1	010	0080	$\geq 5 < 25$
1	010	0090	$\geq 5 < 25$
1	010	0100	$\geq 5 < 25$

The following ranges for saccharose/invert sugar/isoglucose cover the percentage 25 %.

ROW_ COL_ COD	HEAD_ NUMB	SUBH_SE Q_NUMB	SHORT_DESCR
---------------------	---------------	-------------------	-------------

COL_	NUMB	Q_NUMB	
1	020	0020	>= 5 < 30
1	020	0070	>= 5 < 30
1	020	0120	>= 5 < 30
1	020	0160	>= 5 < 30

The only "starch/sugar column" that fulfils both requirements is that with SUBH_SEQ_NUMB = 0070.

In the connection agricultural components – additional codes, there is one and only one additional code that occurs for all four of the above combinations.

ROW_	HEAD_	SUBH_SE	ADD_COD
COL_	NUMB	Q_NUMB	
COD			
0	010	0030	046
0	020	0030	046
1	010	0070	046
1	020	0070	046

Additional code 046 is the only one that occurs for all four of the relevant combinations. This means that it is the one to be used. If there had been no such additional code then no customs duty in accordance with measures type 674 had occurred for the percentage rates in question. There is one measures type 674 in the case in question with the following values:

ADP Customs Tariff:

GOODS_NOM_ITEM_ID
 MEAS_TYP_ID 674
 GEO_AREA_ID 1011
 ADD_COD_TYP_ID 7
 ADD_COD 046
 TOB_CROP_COD 1
 DAT_START 19990101
 DAT_END 19990630
 REG_ID R9720863
 DUTY_EXPR_ID 01
 DUTY_AMO 69.9
 MON_UNIT_COD EUR
 MEAS_UNIT_COD DTN

The total customs duty for XM in accordance with measures codes 142 and 674 is thus: 0 % of the value + 69.900 EUR per 100 kg.

5.6.2. Export

5.6.2.1. Measures type 680 (REX) – Export subsidy goods

Basic products that are entitled to export subsidies.

Example from the ADP Customs Tariff. Four different measures with different additional codes.

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	02011000
GEO_AREA_ID	9052
ADD_COD_TYP_ID	9
ADD_COD	110
DAT_START	19990110
DAT_END	
REG_ID	R9822390
DUTY_EXPR_ID	01
DUTY_AMO	94
MON_UNIT_COD	EUR
MEAS_UNIT_COD	TNE
FOOTN_TYP_ID	MX
FOOTN_ID	014

GOODS_NOM_ITEM_ID	02011000
GEO_AREA_ID	9052
ADD_COD_TYP_ID	9
ADD_COD	120
DAT_START	19990110
DAT_END	
REG_ID	R9822390
DUTY_EXPR_ID	01
DUTY_AMO	36.50
MON_UNIT_COD	EUR
MEAS_UNIT_COD	TNE
FOOTN_TYP_ID	MX
FOOTN_ID	014

GOODS_NOM_ITEM_ID	02011000
GEO_AREA_ID	9052
ADD_COD_TYP_ID	9
ADD_COD	130
DAT_START	19990110
DAT_END	

REG_ID R9822390
DUTY_EXPR_ID 01
DUTY_AMO 129
MON_UNIT_COD EUR
MEAS_UNIT_COD TNE
FOOTN_TYP_ID MX
FOOTN_ID 014

GOODS_NOM_ITEM_ID 02011000
GEO_AREA_ID 9052
ADD_COD_TYP_ID 9
ADD_COD 140
DAT_START 19990110
DAT_END
REG_ID R9822390
DUTY_EXPR_ID 01
DUTY_AMO 51
MON_UNIT_COD EUR
MEAS_UNIT_COD TNE
FOOTN_TYP_ID MX
FOOTN_ID 014

9052 is a special country group that is only used in connection with export subsidies.

Text for footnote MX014: "In article 13.10 in the changed decree (EEC) no. 805/68, it was decided that export subsidies would not be granted for products that are imported from third countries and re-exported to a third country."

The export subsidy nomenclature in accordance with the Taric Question system:

--The front part of the whole or half of the carcase with all the legs,
neck and shoulders, but with more than 10 rib bones:
9110 ---From adult male animals of cattle (NX011)
9120 ---Other types
--Other types:
9130 ---From adult male animals of cattle
9140 ---Other types

NX011: If this sub-number is to be applied, a certificate must be handed in. The certificate can be found in the appendix to the Commission's decree no. (EEC) no. 32/82 (EUN no. L 4, 8.1.1982, page 11), latest changed by decree (EEC) no. 2326/97.

5.6.2.2. Measures type 681 (RIX) – Export subsidy goods for different ingredients

Processed agricultural goods for which the constituent ingredients (base products) are

entitled to export subsidies. Also called "non annex II goods". Taric does not at this time contain any amounts for these, only references to the CN numbers where they can occur.

Example:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	68091100
MEAS_TYP_ID	681
GEO_AREA_ID	1011
DAT_START	19980415
DAT_END	
REG_ID	R9713410
COND_TYP_COD	P
SEQ_NUMB	001
CERT_TYP_COD_ID	P
CERT_REF	600

Condition type P = "Only special ingredients are entitled to export subsidies."

Certificate P600 = "Sugar, molasses, or isoglucose (additional codes P601-P626)".

5.6.2.3. Measures type 682 AGX) – Export duties

Export duties. These are duties that come and go depending on the market situation. They were used latest in the autumn of 1997. They are levied on wheat, flour, crushed grain, etc.

Example:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	110311190
MEAS_TYP_ID	682
ADD_COD_TYP_ID	
ADD_COD	
DAT_START	19970807
DAT_END	19970911
REG_ID	R9715940
DUTY_EXPR_ID	01
DUTY_AMO	8.50
MON_UNIT_COD	XEA
MEAS_UNIT_COD	TNE
FOOTN_TYP_ID	TM
FOOTN_ID	462

Footnote TM462: "This duty must not be applied on export licenses for which an application has been submitted before 1 August 1997".

An export duty of 8.50 EUR/ton net was charged for export under this CN number during the period 1997-08-07 - 1997-09-11, but not if an application for an import license was

submitted before 1997-08-01. (Other lower duties were applicable during the period 1997-08-01 – 1997-08-06 but these are not shown in the example).

5.7. Series F - Additional duties for flour and sugar content

5.7.1. Measures type 672 AD SZ – Additional duty on sugar

The additional customs duty that is levied for the quantity of sugar in a goods. When calculating the duty, either the agricultural components are used (see section 5.6.1) or additional duty on sugar in the following way: The duties are

- the sum of a percentage according to measures series C + the agricultural component,
- however, either the highest or lowest total of another percentage according to measures series C + the additional duty on the sugar content.

From 1996, there are no measures of type 672 that are directly coupled to a goods code. The connection can be like that shown in the following example. Compare also to the example in section 5.7.2.

The following customs expression (DUTY_EXPR_ID) is used:

01		
12	+ EA	Agricultural component
14	+ EA R	Reduced agricultural component
15	MIN	Minimum (not in the example below)
17	MAX	Maximum
21	+ AD S/Z	Additional duty on sugar content
25	+ AD S/Z R	Reduced additional duty on sugar content

The customs expressions 21 and 25 are used for measures in series C and can be said to constitute a reference to measures of type 672, whereas 12 and 14 refer to measures of type 674.

In the printed tariff:

Goods code 1806 20 10 00

Normal rate:

9.5 % + EA MAX 21.5 % + AD S/Z

Preferential customs for HU (Hungary):

HU:5 % + EA MAX 21.5 % + AD S/Z

Preferential quotas for HU:

HU-K:5 % + EA R MAX 21.5 % + AD S/Z R (09.5354)

HU-K:0 + EA R MAX 21.5 % + AD S/Z R (09.5221)

In the ADP Customs Tariff, measures 103, 142, and 143, there is (four duty rates for each measure):

Normal rate (103):

GOODS_NOM_ITEM_ID 1806201000
MEAS_TYP_ID 103
GEO_AREA_ID 1011
ADD_COD_TYP_ID
ADD_COD
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19980701
DAT_END 19990630
REG_ID R9720860

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.5
MON_UNIT_COD

.....
DUTY_EXPR_ID 12
DUTY_AMO
MON_UNIT_COD

.....
DUTY_EXPR_ID 17
DUTY_AMO 21.5
MON_UNIT_COD

.....
DUTY_EXPR_ID 21
DUTY_AMO
MON_UNIT_COD

Preferential customs duty (142):

GOODS_NOM_ITEM_ID 1806201000
MEAS_TYP_ID 142
GEO_AREA_ID HU
ADD_COD_TYP_ID
ADD_COD
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19990101
DAT_END 19990630
REG_ID R9900270

.....
DUTY_EXPR_ID 01
DUTY_AMO 5
MON_UNIT_COD

.....
DUTY_EXPR_ID 12
DUTY_AMO
MON_UNIT_COD

.....
DUTY_EXPR_ID 17
DUTY_AMO 21.5
MON_UNIT_COD

.....
DUTY_EXPR_ID 21
DUTY_AMO
MON_UNIT_COD

Preferential quota (143), quota number 09.5354 :

GOODS_NOM_ITEM_ID 1806201000
MEAS_TYP_ID 143
GEO_AREA_ID HU
ADD_COD_TYP_ID
ADD_COD
ORD_NUMB 095354
TOB_CROP_COD 2
DAT_START 19990101
DAT_END 19990630
REG_ID R9900270

.....
DUTY_EXPR_ID 01
DUTY_AMO 5
MON_UNIT_COD

.....
DUTY_EXPR_ID 14
DUTY_AMO
MON_UNIT_COD

.....
DUTY_EXPR_ID 17
DUTY_AMO 21.5
MON_UNIT_COD

.....
DUTY_EXPR_ID 25
DUTY_AMO
MON_UNIT_COD

Preferential quota (143), quota number 09.5221 :

GOODS_NOM_ITEM_ID 1806201000
MEAS_TYP_ID 142
GEO_AREA_ID HU
ADD_COD_TYP_ID
ADD_COD
ORD_NUMB 095221
TOB_CROP_COD 1
DAT_START 19990101
DAT_END 19990630

REG_ID R9900270
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD
.....
DUTY_EXPR_ID 14
DUTY_AMO
MON_UNIT_COD
.....
DUTY_EXPR_ID 17
DUTY_AMO 21.5
MON_UNIT_COD
.....
DUTY_EXPR_ID 25
DUTY_AMO
MON_UNIT_COD

If the composition is the same as in the example in section 5.6.1, the additional code will also be here 7046. The measures of type 672 and 674 that are associated with the above are:

Agricultural component (normal duty and preferential duty):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 674
GEO_AREA_ID 1011
ADD_COD_TYP_ID 7
ADD_COD 046
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19990101
DAT_END 19990630
REG_ID R9720863
.....
DUTY_EXPR_ID 01
DUTY_AMO 69.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Agricultural component, reduced, TOB_CROP_COD 2 (preferential quota 09.5354):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 674
GEO_AREA_ID HU
ADD_COD_TYP_ID 7
ADD_COD 046
ORD_NUMB
TOB_CROP_COD 2
DAT_START 19990101
DAT_END 19990630

REG_ID R9814850
.....
DUTY_EXPR_ID 01
DUTY_AMO 69.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Agricultural component, reduced , TOB_CROP_COD 1 (preferential quota 09.5221):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 674
GEO_AREA_ID HU
ADD_COD_TYP_ID 7
ADD_COD 046
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19980701
DAT_END 19990630
REG_ID R9814850

.....
DUTY_EXPR_ID 01
DUTY_AMO 47.59
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Additional duty on sugar (normal duty and preferential duty):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 672
GEO_AREA_ID 1011
ADD_COD_TYP_ID 7
ADD_COD 046
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19990101
DAT_END 19990630
REG_ID R9720863

.....
DUTY_EXPR_ID 01
DUTY_AMO 10.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Additional duty on sugar, reduced , TOB_CROP_COD 2 (preferential quota 09.5354):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 672
GEO_AREA_ID HU
ADD_COD_TYP_ID 7
ADD_COD 046

ORD_NUMB
TOB_CROP_COD 2
DAT_START 19990101
DAT_END 19990630
REG_ID R9814850

.....
DUTY_EXPR_ID 01
DUTY_AMO 10.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Additional duty on sugar, reduced , TOB_CROP_COD 1 (preferential quota 09.5221):

GOODS_NOM_ITEM_ID
MEAS_TYP_ID 672
GEO_AREA_ID HU
ADD_COD_TYP_ID 7
ADD_COD 046
ORD_NUMB
TOB_CROP_COD 1
DAT_START 19980701
DAT_END 19990630
REG_ID R9814850

.....
DUTY_EXPR_ID 01
DUTY_AMO 7.63
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

The duties that may be levied for customs on agricultural components and additional duty on sugar are thus:

Normal rate:

9.5 % + 69.90 EUR/100 kg, but highest 21.5 % + 10.90 EUR/100 kg

Preferential duty:

5 % + 69.90 EUR/100 kg, but highest 21.5 % + 10.90 EUR/100 kg

Preferential quota (09.5334):

5 % + 69.90 EUR/100 kg, but highest 21.5 % + 10.90 EUR/100 kg

Preferential quota (09.5221):

0 % + 47.59 EUR/100 kg, but highest 21.5 % + 7.63 EUR/100 kg

5.7.2. Measures type 673 AD FM – Additional duty on flour

The additional customs duty that is levied for the quantity of flour in a goods. It is handled

in a similar way to 672 additional duty on sugar. Compare to the example in section 5.7.1.

The following customs expression (DUTY_EXPR_ID) is used:

01		
12	+ EA	Agricultural components
14	+ EA R	Reduced agricultural component
15	MIN	Minimum (not in the example below)
17	MAX	Maximum
27	+ AD F/M	Additional duty on flour
29	+ AD F/M R	Reduced additional duty on flour content

The customs expressions 27 and 29 are used for measures in series C and can be said to constitute a reference to measures of type 673, whereas 12 and 14 refer to measures of type 674.

From 1996, there are no measures of type 673 that are directly coupled to a goods code.

5.8. Series G – Monetary compensation amount

Not in use today but can be introduced in the future when new member states join the Union.

5.9. Series H – Admission compensation amount

Not in use today but can be introduced in the future when new member states join the Union.

5.10. Series J – Countervailing duties

5.10.1. Measures type 690 TC – Countervailing duty

The amount of the countervailing duties is based on a comparison between the minimum prices and the import price of the goods. This is expressed in the ADP Customs Tariff by conditions, see section 6.3.1.2.

5.11. Series K – Reference price

5.11.1. Measures type 624 AREF – Reference price

Reference prices for fish (earlier also for batches of grapes and wine). The ADP Customs Tariff currently only contains information that there are reference prices for a certain goods code, but no amounts.

Example, the ADP Customs Tariff, frozen eight-armed octopus:

GOODS_NOM_ITEM_ID	0307591000
MEAS_TYP_ID	624
GEO_AREA_ID	1011
DAT_START	19990101
DAT_END	19991231
REG_ID	R9827250

5.11.2. Measures type 630 DSF – Price differences for base products

Not used after 1995-06-30. Applied to certain products in chapters 17-21.

5.12. Series L - Further trade regulations

Not used at this time.

5.13. Series M – Unit value

5.13.1. Measures type 488 VU – Unit values

Unit values for easily perishable goods (fruit and vegetables). They are ratified by the Commission and are valid for periods of two weeks. Are used for customs duty calculations within the entry price system.

Example: ADP Customs Tariff, fresh mangos.

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	0804500091
MEAS_TYP_ID	488
GEO_AREA_ID	1011

DAT_START 19990122
DAT_END 19990204
REG_ID R9902540

.....
DUTY_EXPR_ID 01
DUTY_AMO 90.85
MON_UNIT_COD EUW
MEAS_UNIT_COD DTN

5.13.2. Measures type 490 VF – Standardised value

Standardised values for easily perishable goods (fruit and vegetables) that are ratified each day by the Commission and can replace the existing unit values, if any, for a certain goods. Are used for customs duty calculations within the entry price system.

Example: ADP Customs Tariff, fresh blood and half-blood oranges of high quality from Turkey.

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	0805101010
MEAS_TYP_ID	490
GEO_AREA_ID	TR
DAT_START	19990210
DAT_END	19990210
REG_ID	R9902890

.....
DUTY_EXPR_ID 01
DUTY_AMO 64.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

The standardised values come retroactively, normally in the evening of the same day that they take effect. The above was sent from Brussels in the evening of 1999-02-10. Next evening it was closed, and at the same time a new standardised value for 1999-02-11 was sent.

5.14. Series N - Surveillance afterwards

These types of measures are not included in the ADP Customs Tariff.

5.14.1. Measures type 462 SUR Import surveillance afterwards

Surveillance afterwards that reference prices, minimum prices, etc. have been observed. Various authorities (e.g. the Swedish National Board of Trade and Board of Agriculture) in the member states gather statistics and send them to the Commission.

5.14.2. Measures type 463 SUX Export surveillance afterwards

See the corresponding for Import – section 5.14.1.

5.14.3. Measures type 460 ADP surveillance (fruit and vegetables)

Surveillance afterwards of certain quotas in the field of fruit and vegetables. The Customs Authorities in the member states submit statistics to the Commission via their customs computer systems.

5.14.4. Measures type 461 Union surveillance – reference quantity

Surveillance afterwards of certain quotas in the field of fruit and vegetables. The Customs Authorities in the member states submit statistics to the Commission via their customs computer systems.

5.14.5. Measures type 466 OPS Import surveillance afterwards after passive refinement

Not used up to now.

5.15. Series O – Supplementary unit

5.15.1. Measure type 109 – Supplementary unit

Supplementary unit for import and export

N.B. Kilogram must be specified for all Taric numbers. A supplementary unit can be specified in addition to kilogram.

Example:

0101.11.00.00 (live horses)

The basis for reporting is: kg SEK p/unit, where "p/unit" is a supplementary unit.

In the ADP Customs Tariff:

GOODS_NOM_ITEM_ID	0101110000
MEAS_TYP_ID	110
GEO_AREA_ID	1011
.....	
DUTY_EXPR_ID	99
DUTY_AMO	0
MEAS_UNIT_COD	NAR

NAR = "p/unit Unit"

Supplementary unit for export. In a corresponding way to the import case, see section 5.15.1.

5.16. Series P Value Added Tax (VAT)

5.16.1. Measures type 305 TVA – Value Added Tax

Is not currently included in Taric.

5.17. Series Q - Taxes

5.17.1. Measures type 306 ACC – Taxes

Is not currently included in Taric.

5.18. Series R - Exemptions from beneficial treatment

No measures type has been defined under this series up to now.

5.19. Series S Amount TB (Additional amount)

5.19.1. Measures type 691 MS – Additional amount

This measures type is currently not computer registered by the Commission and is thus not included in record type B. However, the amounts are registered in Sweden and are available in the record type for national taxes/duties.

Example: National taxes and duties: frozen filleted pieces of chicken (*Gallus domesticus*) from Chile.

GOODS_NOM_ITEM_ID	0207141000
ADD_COD_TYP_ID	
ADD_COD	
GEO_AREA_ID	CL
MEAS_TYP_ID	691
AVGIFTSKOD	24
DAT_START	19990225
LOPNR	01
SEKVENSNUMMER	001
DAT_END	

CHARGE_AMOUNT	50
MON_UNIT_COD_ID	EUR
MEAS_UNIT_QUAL	DTN
UR	N
LONG_DESCR	

5.20. Series Z - Archived measures types

No measures type has been defined under this series up to now.

6 PARTS OF MEASURES RECORDS

6.1 Additional codes

It is quite normal that additional codes are mandatory when they occur for a certain measure and that they should not be declared when they do not occur. Special rules apply to export subsidies. Additional code 3400 for the Washington Convention is not declared. Some examples of the use of additional codes:

- Additional codes are sometimes used for export and import restrictions to declare whether or not the goods is covered by the restriction. See sections 5.3.1.1, 5.3.2.2.
- Additional code 3400. See sections 5.3.1.3, 5.3.2.3. An example is shown in section 6.3.2.2.
- For measures according to series C, import of grain chapter 10, the duties can depend on the port of unloading etc. This is expressed using additional codes. See the example in section 6.3.2.
- Series C, pharmaceutical products. Additional code 2500 if the goods are included in the list or pharmaceutical products (printed tariff; Part 3, flap 4). Otherwise 2501.
- Before 1999, additional codes were used in connection with the entry price system. The corresponding circumstances are nowadays expressed by conditions.
- Additional codes are used for anti-dumping duties and countervailing duties to specify which company manufactured the goods, in cases when different duties are imposed on different companies. See sections 5.5.1, 5.5.2, 5.5.3.
- Regarding agricultural components and additional duties for flour and sugar content, different additional codes are used for different percentage contents of flour and sugar. 5.6.1, 5.7.1, 5.7.2

Additional codes for export subsidies refer to the export subsidy nomenclature. Different additional codes can be associated with different export subsidy amounts.

6.2 Duty rates

Duty rates occur most often in the form of simple duty rates (one measure – one duty rate). They can be either a percentage of the value (MON_UNIT_COD is empty) or Euro per dimensional unit (MEAS_UNIT_COD gives the dimensional unit).

Combination duty rates have only been used for series C up to now. The duty rates are identified by a duty expression, which is in the code list. The descriptions in the list are not always so informative.

- Duties that are associated with agricultural components and additional duties for flour and sugar content: different additional codes for different percentages of contents of flour and sugar are dealt with in sections 5.6.1, 5.7.1, and 5.7.2.

➤ Combined value and weight customs duty:

2001 90 30 00 (sweet corn, processed)
The printed tariff: 6.1 + 11.2 EUR/100 kg net eda
ADP Customs Tariff:

.....
DUTY_EXPR_ID 01
DUTY_AMO 6.1
MON_UNIT_COD
.....
DUTY_EXPR_ID 04
DUTY_AMO 11.20
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN
MEAS_UNIT_QUAL_COD E

Preferential duty for Israel:
The printed tariff: IL:0 + 11.2 EUR/100 kg net eda
ADP Customs Tariff:

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD
.....
DUTY_EXPR_ID 04
DUTY_AMO 11.20
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN
MEAS_UNIT_QUAL_COD E

➤ Combination value, volume, weight.

2009 90 30 00 (certain batches of grapes)
The printed tariff: 43.3 + 131 EUR/100 l + 22.3 EUR/100 kg
ADP Customs Tariff:

.....
DUTY_EXPR_ID 01
DUTY_AMO 43.30
MON_UNIT_COD
.....
DUTY_EXPR_ID 04
DUTY_AMO 131
MON_UNIT_COD EUR
MEAS_UNIT_COD HLT
.....
DUTY_EXPR_ID 20
DUTY_AMO 22.30

MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

- Minimum or maximum duties can occur even without any association with additional duties for sugar and flour:

1704 90 30 00 (white chocolate)

The printed tariff: 10.4 + 51.5 EUR/100 kg MAX 21.6 + 18.9 EUR/100 kg

ADP Customs Tariff:

.....
DUTY_EXPR_ID 01
DUTY_AMO 10.4
MON_UNIT_COD
.....
DUTY_EXPR_ID 04
DUTY_AMO 51.50
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN
.....
DUTY_EXPR_ID 17
DUTY_AMO 21.60
MON_UNIT_COD
.....
DUTY_EXPR_ID 19
DUTY_AMO 18.90
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

6.3 Conditions

There are two main types of conditions:

- Conditions that control whether a measure is applicable at all. Normally there is a requirement that some special document must be shown.
- Conditions that control which duty rates should be used for the measure.

Each condition has a condition type (COND_TYP_COD), which describes the conditions that must be fulfilled, and an action code (ACT_COD), which specifies what must be done if the condition is fulfilled.

A number of condition types can be combined for one measure.

The following condition types are currently available:

- A Anti-dumping document must be shown
- B Certificate/license must be shown

- C Certificate/license must be shown
- D Intended for processing
- F Net price free border, not cleared through customs, must be equal to or higher than the minimum price
- G CIF price with addition of customs duty to be levied, must be = to or > than the minimum price
- K Applicable at the same time as the customs quota specified in the "certificate" field
- M The import price must not be less than the minimum price
- N CIF price, not cleared through customs, must be equal to or higher than the minimum price
- P Only special ingredients are entitled to export subsidies
- Q Approved certificate/license must be shown
- R Import price + customs duty must not be less than the reference price
- S Pledging collateral security
- V The import price must not be less than an entry price
- W Washington Convention
- Y Other conditions
- Z Showing more than one certificate

Action codes:

- 01 Apply the amount
- 02 Charge the difference between the duty price and the import price
- 03 Charge the difference between the duty price and the CIF price
- 04 Entry into free circulation is not allowed
- 05 Export is not allowed
- 07 The measure is not applicable
- 11 Apply the difference between the action amount and the net price free border, not cleared through customs
- 12 Apply the difference between the action amount and the CIF price, not cleared through customs
- 13 Apply the difference between the action amount and the CIF price with the addition of customs duty that is levied per ton
- 14 Exemption from customs duty/reduction of anti-dumping customs duty is not applicable

6.3.1 Conditions that control duty rates

6.2.1.1 Entry price system

Before 1999 there was a Taric number for every combination of time period and interval of entry prices. This meant that for cherry tomatoes there were 36 different numbers.

Starting 1999-01-01, there is one Taric number (0702 00 00 07) with one measure for each measures type/ time period. There are a number of conditions for the measure that control the subdivision of the duty rates per entry price. In the printed ADP Customs Tariff it looks like this for 1999:

0702000007	--During the period 1 January - 31 March	
	---With an entry price per 100 kg of:	
	----Minimum 85.8 EUR	9.2
	----Minimum 84.1 EUR but less than 85.8 EUR	9.2 + 1.7 EUR/100 kg
	----Minimum 82.4 EUR but less than 84.1 EUR	9.2 + 3.4 EUR/100 kg
	----Minimum 80.7 EUR but less than 82.4 EUR	9.2 + 5.1 EUR/100 kg
	----Minimum 78.9 EUR but less than 80.7 EUR	9.2 + 6.9 EUR/100 kg
	----Minimum 46.8 EUR but less than 78.9 EUR	9.2 + 31 EUR/100 kg
	----Minimum 45.9 EUR but less than 46.8 EUR	9.2 + 31 EUR/100 kg
	----Minimum 44.9 EUR but less than 45.9 EUR	9.2 + 31 EUR/100 kg
	----Minimum 44 EUR but less than 44.9 EUR	9.2 + 31 EUR/100 kg
	----Minimum 43.1 EUR but less than 44 EUR	9.2 + 31 EUR/100 kg
	----Less than 43.1 EUR	9.2 + 31 EUR/100 kg
	--During the period 1 April - 30 April	
	---With an entry price per 100 kg of:	
	----Minimum 113.9 EUR	9.2
	----Minimum 111.6 EUR but less than 113.9 EUR	9.2 + 2.3 EUR/100 kg
	----Minimum 109.3 EUR but less than 111.6 EUR	9.2 + 4.6 EUR/100 kg
	----Minimum 107.1 EUR but less than 109.3 EUR	9.2 + 6.8 EUR//100 kg
	----Minimum 104.8 EUR but less than 107.1 EUR	9.2 + 9.1 EUR/100 kg
	----Less than 104.8 EUR	9.2 + 31 EUR/100 kg
	--During the period 1 May -14 May	
	---With an entry price per 100 kg of:	
	----Minimum 73.8 EUR	9.2
	----Minimum 72.3 EUR but less than 73.8 EUR	9.2 + 1.5 EUR/100 kg
	----Minimum 70.8 EUR but less than 72.3 EUR	9.2 + 3 EUR/100 kg
	----Minimum 69.4 EUR but less than 70.8 EUR	9.2 + 4.4 EUR/100 kg
	----Minimum 67.9 EUR but less than 69.4 EUR	9.2 + 5.9 EUR/100 kg
	----Less than 67.9 EUR	9.2 + 31 EUR/100 kg
	--During the period 15 May - 31 May	
	---With an entry price per 100 kg of:	
	----Minimum 73.8 EUR	15
	----Minimum 72.3 EUR but less than 73.8 EUR	15 + 1.5 EUR/100 kg
	----Minimum 70.8 EUR but less than 72.3 EUR	15 + 3 EUR/100 kg
	----Minimum 69.4 EUR but less than 70.8 EUR	15 + 4.4 EUR/100 kg
	----Minimum 67.9 EUR but less than 69.4 EUR	15 + 5.9 EUR/100 kg
	----Less than 67.9 EUR	15 + 31 EUR/100 kg
	--During the period 1 June - 30 September	
	---With an entry price per 100 kg of:	
	----Minimum 53.8 EUR	15
	----Minimum 52.7 EUR but less than 53.8 EUR	15 + 1.1 EUR/100 kg
	----Minimum 51.6 EUR but less than 52.7 EUR	15 + 2.2 EUR/100 kg
	----Minimum 50.6 EUR but less than 51.6 EUR	15 + 3.2 EUR/100 kg
	----Minimum 49.5 EUR but less than 50.6 EUR	15 + 4.3 EUR/100 kg
	----Less than 49.5 EUR	15 + 31 EUR/100 kg

In the ADP Customs Tariff there are 6 conditions with 11 duty rates for April:

COND_TYP_COD V = "The import price must not be less than an entry price"
ACT_COD 01 = "Apply the amount"

GOODS_NOM_ITEM_ID 0702000007
MEAS_TYP_ID 103
GEO_AREA_ID 1011
DAT_START 19990401
DAT_END 19990430
REG_ID R9822611

First condition:

COND_TYP_COD V
SEQ_NUMB 001
COND_AMO 113.90
COND_MON_UNIT EUR
COND_MEAS_UNIT DTN
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Second condition:

SEQ_NUMB 002
COND_AMO 111.60

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD
MEAS_UNIT_COD

.....
DUTY_EXPR_ID 04
DUTY_AMO 2.30
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Third condition:

SEQ_NUMB 003
COND_AMO 109.30

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD

MEAS_UNIT_COD
SEQ_NUMB 003
COND_AMO 109.30

.....
DUTY_EXPR_ID 04
DUTY_AMO 4.60
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Fourth condition:

SEQ_NUMB 004
COND_AMO 107.10

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD
MEAS_UNIT_COD

.....
DUTY_EXPR_ID 04
DUTY_AMO 6.80
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Fifth condition:

SEQ_NUMB 005
COND_AMO 104.80

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD
MEAS_UNIT_COD

.....
DUTY_EXPR_ID 04
DUTY_AMO 9100
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Sixth condition:

SEQ_NUMB 006
COND_AMO 0

.....
DUTY_EXPR_ID 01
DUTY_AMO 9.2
MON_UNIT_COD
MEAS_UNIT_COD

.....
DUTY_EXPR_ID 04

DUTY_AMO 31
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Assume that the import price is 104.80 EUR/100 kg. The condition "The import price must not be less than an entry price" is thus (only just) fulfilled when one comes to the condition with SEQ_NUMB = 005, with a combined duty rate: 9.2 % + 104.80 EUR/100 kg.

6.2.1.2 Countervailing duty

The handling of the countervailing duties is similar to the entry price system, as can be seen in the following example (6 conditions, 6 duties):

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	0806201100
MEAS_TYP_ID	690
GEO_AREA_ID	1011
DAT_START	19981026
DAT_END	19990831
REG_ID	R9822790
FOOTN_TYP_ID	CD
FOOTN_ID	074

First condition:

COND_TYP_COD	M
SEQ_NUMB	001
COND_AMO	1038.18
COND_MON_UNIT	XEA
COND_MEAS_UNIT	TNE
ACT_COD	01

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD XEA
MEAS_UNIT_COD TNE

Second condition:

COND_TYP_COD	M
SEQ_NUMB	002
COND_AMO	1027.80
COND_MON_UNIT	XEA
COND_MEAS_UNIT	TNE
ACT_COD	01

.....
DUTY_EXPR_ID 01

DUTY_AMO 10.38
MON_UNIT_COD XEA
MEAS_UNIT_COD TNE

Third condition:

COND_TYP_COD M
SEQ_NUMB 003
COND_AMO 1007.03
COND_MON_UNIT XEA
COND_MEAS_UNIT TNE
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 31.15
MON_UNIT_COD XEA
MEAS_UNIT_COD TNE

Fourth condition:

COND_TYP_COD M
SEQ_NUMB 004
COND_AMO 975.89
COND_MON_UNIT XEA
COND_MEAS_UNIT TNE
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 62.29
MON_UNIT_COD XEA
MEAS_UNIT_COD TNE

Fifth condition:

COND_TYP_COD M
SEQ_NUMB 005
COND_AMO 944.74
COND_MON_UNIT XEA
COND_MEAS_UNIT TNE
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 093.44
MON_UNIT_COD XEA
MEAS_UNIT_COD TNE

Sixth condition:

COND_TYP_COD M
SEQ_NUMB 006
COND_AMO 0

COND_MON_UNIT XEA
 COND_MEAS_UNIT TNE
 ACT_COD 01

 DUTY_EXPR_ID 01
 DUTY_AMO 213.51
 MON_UNIT_COD XEA
 MEAS_UNIT_COD TNE

COND_TYP_COD M = "The import price must not be less than the minimum price"
 ACT_COD 01 = "Apply the amount"

To obtain the countervailing duty, read the conditions one by one until one is found in which the import price is not less than the minimum price, i.e. COND_AMO. The countervailing duty is the number of EUR per ton netto that is stated in DUTY_AMO for this condition. If the import price is higher than COND_AMO in the first condition, then there is no countervailing duty (DUTY_AMO = 0). If the import price is very low, the condition is not fulfilled until the last condition where COND_AMO = 0.

Footnote CD074 expresses the same thing:

Currants in accordance with CN number 0806 20 11:		
Applied import price		EUR/ton)
less than	but not less than	Countervailing duty to be levied
1 038,18	1 027,80	10,38
1 027,80	1 007,03	31,15
1 007,03	975,89	62,29
975,89	944,74	93,44
944,74		213,51

6.2.1.3 Certificates

In some cases the duty rate in accordance with a certain measures type depends on whether or not a certain document can be shown.

Example:

Taric no.: 2302 30 10 00
 Normal rate: 52 EUR/ 1000 kg net
 Preferential customs duty for Algeria: DZ:17.9 EUR/ 1000 kg net (^{CD015})

ADP Customs Tariff, two conditions:

First condition:

GOODS_NOM_ITEM_ID 2302301000
MEAS_TYP_ID 142
GEO_AREA_ID DZ
DAT_START 19980701
DAT_END
REG_ID R9517100
FOOTN_TYP_ID CD
FOOTN_ID 015

.....
COND_TYP_COD Q
SEQ_NUMB 001
COND_AMO
COND_MON_UNIT
COND_MEAS_UNIT
ACT_COD 01
CERT_TYP_ID C

.....
DUTY_EXPR_ID 01
DUTY_AMO 17.90
MON_UNIT_COD XEM
MEAS_UNIT_COD TNE
CERT_REF 020

Second condition:

COND_TYP_COD Q
SEQ_NUMB 002
COND_AMO
COND_MON_UNIT
COND_MEAS_UNIT
ACT_COD 01
CERT_TYP_ID
CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 44.75
MON_UNIT_COD XEM
MEAS_UNIT_COD TNE

Certificate C020: EUR.1

Footnote CD015: To enjoy this reduced import duty, proof must be furnished that a special export duty was levied by the exporting country by signing the certificate under "Remarks".

This is then interpreted in this way: If the certificate is signed as above, the preferential customs duty is 17.9 EUR/1000 kg otherwise 44.75 EUR.

6.2.1.4 Certain preferential quotas

A combination of the condition types K and V is used for certain preferential quotas.
Example: 0702 00 00 07 (cherry tomatoes from Morocco). 13 conditions in the ADP
Customs Tariff

GOODS_NOM_ITEM_ID	0702000007
MEAS_TYP_ID	143
GEO_AREA_ID	MA
ORD_NUMB	091190
DAT_START	19990101
DAT_END	19990331
REG_ID	R9806500

.....

FOOTN_TYP_ID	CD
FOOTN_ID	196

.....

FOOTN_TYP_ID	PB
FOOTN_ID	001

First condition:

COND_TYP_COD	K
SEQ_NUMB	001
COND_AMO	
COND_MON_UNIT	
COND_MEAS_UNIT	
ACT_COD	01
CERT_TYP_ID	K
CERT_REF	003

.....

DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	
MEAS_UNIT_COD	

Second condition:

COND_TYP_COD	K
SEQ_NUMB	002
COND_AMO	
ACT_COD	01
CERT_TYP_ID	K
CERT_REF	004

.....

DUTY_EXPR_ID	01
--------------	----

DUTY_AMO 3.6
MON_UNIT_COD
MEAS_UNIT_COD

Third condition:

COND_TYP_COD V
SEQ_NUMB 001
COND_AMO 85.80
COND_MON_UNIT EUR
COND_MEAS_UNIT DTN
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Twelfth condition:

COND_TYP_COD V
SEQ_NUMB 010
COND_AMO 43.10
COND_MON_UNIT EUR
COND_MEAS_UNIT DTN
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 3.70
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Thirteenth condition:

COND_TYP_COD V
SEQ_NUMB 011
COND_AMO 0
COND_MON_UNIT EUR
COND_MEAS_UNIT DTN
ACT_COD 01

.....
DUTY_EXPR_ID 01
DUTY_AMO 31
MON_UNIT_COD EUR
MEAS_UNIT_COD DTN

Certificate K003: Customs quota – order number 09.1117 applied for and not used up

Certificate K004: Customs quota – order number 09.1117 used up or not applied for

Footnote CD196: Exemption from value customs duty during the period 15 November - 31 March within the framework of the customs quota with serial number 09.1117 according to the regulations in decree (EU) no. 1981/94, changed by decree (EU) no. 650/98 (EUN L 88). If the customs quota is not applied for or is used up, the applicable value customs duty is:

01.01.1999 - 31.03.1999 : 3.6 %;
15.11.1999 - 31.12.1999 : 3.6 %.

Footnote PB001: Duty coupled to the entry price system.

One condition of each type is valid:

- If the quota is applied for and not used up (condition K001) and the entry price is higher than 85.8 EUR/100 kg (condition V001), then the duty is zero: 0 % + 0 EUR/100/kg.
- If the quota is used up (condition K002) and the entry price is lower than 43.1 EUR/100 kg (condition V011), then the duty is 3.6 % + 31 EUR/100 kg.

6.2.1.5 Anti-dumping customs duties

Anti-dumping duties are sometimes dependent on conditions, often in very special cases.

Example 1:

Blank magnetic recording tape from China, video cassettes, more than 240 minutes, with a width exceeding 6.5 mm:

Two conditions in the ADP Customs Tariff:

GOODS_NOM_ITEM_ID	8523130035
MEAS_TYP_ID	552
GEO_AREA_ID	CN
DAT_START	19970301
DAT_END	19971107
REG_ID	R9130910
FOOTN_TYP_ID	TM
FOOTN_ID	348

First condition:

COND_TYP_COD	F
SEQ_NUMB	001
COND_AMO	002220
COND_MON_UNIT	XEM
COND_MEAS_UNIT	NAR
ACT_COD	01
CERT_TYP_ID	

CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD XEM
MEAS_UNIT_COD NAR

Second condition:

COND_TYP_COD F
SEQ_NUMB 002
COND_AMO 0
ACT_COD 11
CERT_TYP_ID
CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 2.22
MON_UNIT_COD XEM
MEAS_UNIT_COD NAR

COND_TYP_COD F: Net price free border, not cleared through customs, must be equal to or higher than the minimum price

ACT_COD 1: Apply the amount

ACT_COD 11: Apply the difference between the action amount and the net price free border, not cleared through customs.

Footnote TM348: The amount of duty is decided as the difference between 2.22 EUR and the net price per cassette, free Union border, not cleared through customs.

Example 2:

Nitrogenous fertilizer from Poland, mixtures of carbamide and ammonium nitrate, (dissolved in water or ammonia), invoiced directly to an independent importer of: CIECH, Warsaw, Zaklady Azotowe Kedzierzyn, Kedzierzyn Zaklady Azotowe Pulawy, Pulawy.

(This is the only time that condition type G has been used up to now).

Two conditions in the ADP Customs Tariff:

GOODS_NOM_ITEM_ID 3102800000
MEAS_TYP_ID 552
GEO_AREA_ID PL
ADD_COD_TYP_ID 8
ADD_COD 793
DAT_START 19970301
DAT_END
REG_ID R9433190

FOOTN_TYP_ID CD
FOOTN_ID 018

First condition:

COND_TYP_COD G
SEQ_NUMB 001
COND_AMO 89
COND_MON_UNIT XEM
COND_MEAS_UNIT TNE
ACT_COD 01
CERT_TYP_ID
CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD XEM
MEAS_UNIT_COD TNE

Second condition:

COND_TYP_COD G
SEQ_NUMB 002
COND_AMO 0
ACT_COD 13
CERT_TYP_ID
CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 89
MON_UNIT_COD XEM
MEAS_UNIT_COD TNE

COND_TYP_COD G: The CIF price with addition of customs duty to be levied, must be = to or > than the minimum price.

ACT_COD 1: Apply the amount

ACT_COD 13: Apply the difference between the action amount and the CIF price with the addition of customs duty that is levied per ton.

Footnote CD018: The anti-dumping duty shall be the difference between 89 EUR per ton net and the CIF price, with an addition of the normal duty per ton net, in all cases where the CIF price with addition of the normal duty per ton net is lower than the minimum import price.

Example 3:

Cigarette lighter: Pocket lighter for gas, refillable, with flint and plastic box. Country of origin the Peoples Republic of China or sent from or country of origin Taiwan.

Two conditions in the ADP Customs Tariff:

GOODS_NOM_ITEM_ID	9613209021
GEO_AREA_ID	CN
MEAS_TYP_ID	552
DAT_START	19990101
DAT_END	
REG_ID	R9901920
FOOTN_TYP_ID	TM
FOOTN_ID	348

First condition:

COND_TYP_COD	A
SEQ_NUMB	001
COND_AMO	
COND_MON_UNIT	
COND_MEAS_UNIT	
ACT_COD	01
CERT_TYP_ID	D
CERT_REF	004

.....

DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	EUR
MEAS_UNIT_COD	NAR

Second condition:

COND_TYP_COD	A
SEQ_NUMB	002
COND_AMO	
ACT_COD	01
CERT_TYP_ID	
CERT_REF	

.....

DUTY_EXPR_ID	01
DUTY_AMO	0.065
MON_UNIT_COD	EUR
MEAS_UNIT_COD	NAR

COND_TYP_COD A: Anti-dumping document must be shown.

ACT_COD 1: Apply the amount.

Footnote CD205: Refillable gas pocket lighter with flint and plastic box with a unit price equal to or higher than 0.15 EUR, free Union border, not customs cleared (0.065 EUR/p/unit), will not be subject to anti-dumping duties assuming that this price is stated on an invoice drawn up by an exporter established in the Peoples Republic of China or Taiwan and addressed to an unrelated importer in the Union.

6.3.2 Conditions that do not control duty rates

Conditions can be used to express requirements for showing certain documents. In such cases the conditions occur in pairs. The condition is described on the first line (action code empty), and what is to be applied if the condition is not fulfilled on the second line (action code 04, 05, 07, is not presently in use).

- 04 Entry into free circulation is not allowed
- 05 Export is not allowed
- 07 The measure is not applicable

Some examples of conditions in which there is a requirement to show documents, can be found in sections 6.3.2.1, 6.3.2.2, and 6.3.2.3. These are for different types of import restrictions. In these cases, an unfulfilled condition means that a changeover to free circulation is not permitted at all.

A case in which the condition is coupled to a customs quota is described in section 6.3.2.3. In this case, an unfulfilled condition results in the levying of another and less favourable duty rate.

The ordinary certificates of origin are generally not available in the database at this time. They may however be put in at some future date.

In some cases more than one document may be shown. See section 6.3.2.4.

6.2.1.6 Requirement for import license

Example, Measures type 465 – Entry into free circulation (surveillance)

In the ADP Customs Tariff, two conditions:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	0102900510
MEAS_TYP_ID	465
GEO_AREA_ID	1011
DAT_START	19950701
DAT_END	
REG_ID	R9514450
FOOTN_TYP_ID	CD
FOOTN_ID	020

First condition:

COND_TYP_COD	C
--------------	---

SEQ_NUMB 001
ACT_COD
CERT_TYP_COD_ID L
CERT_REF 001

Second condition:

COND_TYP_COD C
SEQ_NUMB 002
ACT_COD 04

Condition C001 in the first condition means there is a requirement that certificate L001 (= AGRIM) must be shown. If this is not done, condition C002 is applicable in the second condition with action code 04 (= Changeover to free circulation is not allowed).

Footnote CD020 contains a more detailed explanation of the condition: "For changeover to free circulation, an import license AGRIM must be shown, which is drawn up in accordance with the decree (EEC) no. 3719/88 (EUN no. L 331), changed latest by decree (EU) no. 2137/95 (EUN no. L 214)."

Example, Measures type 474 – Entry into free circulation (quantitative limitation)

In the ADP Customs Tariff, two conditions:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	6116108000
MEAS_TYP_ID	474
GEO_AREA_ID	TW
DAT_START	19990101
DAT_END	20011231
REG_ID	R9900470
FOOTN_TYP_ID	CD
FOOTN_ID	060

First condition:

COND_TYP_COD Z
SEQ_NUMB 001
ACT_COD
CERT_TYP_COD_ID Z
CERT_REF 009

Second condition:

COND_TYP_COD Z
SEQ_NUMB 002
CERT_TYP_COD_ID
CERT_REF
ACT_COD 04

Condition Z001 means a requirement for certificate Z009 "Textile goods: export license +

import license”.

Footnote text CD060 reads as follows:

” For changeover to free circulation, the following must be shown:

- an export license issued by a competent authority in the exporting country, and
- an import license issued by a competent authority in a member state. This import license must be valid in the whole of the Union.”

6.3.2.2. *Import restriction (Washington Convention)*

In the ADP Customs Tariff, two conditions:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	0106009000
MEAS_TYP_ID	475
GEO_AREA_ID	1011
ADD_COD_TYP_ID	3
ADD_COD	400
DAT_START	19971222
DAT_END	
REG_ID	R9703380
FOOTN_TYP_ID	CD
FOOTN_ID	060

First condition:

COND_TYP_COD	C
SEQ_NUMB	001
ACT_COD	
CERT_TYP_COD_ID	C
CERT_REF	400

Second condition:

COND_TYP_COD	C
SEQ_NUMB	002
CERT_TYP_COD_ID	
CERT_REF	
ACT_COD	04

The goods code 0106 00 90 00 is used for live animals, other than:

- horses, donkeys, and mules
- cattle and other bovine animals
- sheep and goats
- poultry, namely chickens of the Gallus domesticus species, ducks, geese, turkeys, and guinea-fowl
- domestic rabbits

- pigeons

Condition C001 means a requirement for a license C400 (= Document required in accordance with the Washington Convention). Action code 04: Changeover to free circulation is not allowed.

Footnote CD017: "In the printed version of TARIC, the decree (EU) no. 338/97, changed latest by decree (EU) no. 938/97, is reproduced in Appendix 3 (Washington Convention)." The printed version of TARIC mentioned above refers to the publication that is published by the Commission, and not to the Swedish work customs tariff.

Additional code 3400 is not declared. The requirement to show a document in accordance with the Washington Convention is applicable only when the animals, "other than" those being imported, are covered by this convention. The Washington Convention as such does not refer to customs duties but to special plant and animal species, sometimes from special countries. **The fact that there is no additional code 3400 for a certain CN/Taric number cannot be seen as a total guarantee that documents in accordance with the Washington Convention are not required.**

6.3.2.3. Documents as a requirement for reduced customs duty

Example, authenticity certificate as a condition for customs quota (measures type 122).

In the working tariff, Part 2 (column 4)

∴
9602 00 00 10 2.6;
 K:0 (09.0104)

The normal rate according to the measures type is 2.6 %.

In the ADP Customs Tariff, two conditions:

<u>Field name</u>	<u>Value</u>
GOODS_NOM_ITEM_ID	9602000010
MEAS_TYP_ID	122
GEO_AREA_ID	1011
ORD_NUMB	090104
DAT_START	19990101
DAT_END	19991231
REG_ID	R9814010
DATE_QUOTA	
DUTY_EXPR_ID	01
DUTY_AMO	0
MON_UNIT_COD	
FOOTN_TYP_ID	CD
FOOTN_ID	001

First condition:

VILLKORSBEROENDE	0
COND_TYP_COD	C
SEQ_NUMB	001
CERT_TYP_COD_ID	A
CERT_REF	014

Second condition:

COND_TYP_COD	C
SEQ_NUMB	002
ACT_COD	07

In this case there is no connection between the condition and the duty rate. The condition concerns whether or not the measure is applicable at all, and not which duty rate it can result in. If the measure is not applicable, the normal customs duty type 103 is valid instead.

Footnote CD001 reads as follows: "To enjoy the benefits of this quota, an authentication certificate must be shown and accepted by the proper Union authorities to authenticate that the products in question are handmade (R95/1808 - EUN no. L 176, changed latest by decree R98/1401 - EUN no. L 188)." The meaning of the field CERT_TYP_COD_ID, CERT_REF och ACT_COD is as follows: If a certificate A014 (Authentication certificate HANDI) cannot be shown, then the action code 07 = "The measure is not applicable".

6.3.2.4. More than one document is required

Sometimes more than one certificate is required. Flint maize with a specific weight of at least 75.5 kg/hl, with a glassy-type corn content of at least 92 percent by weight, with a maximum flotation index of 26, and intended for processing:

GOODS_NOM_ITEM_ID	1005900020
MEAS_TYP_ID	142
GEO_AREA_ID	1031
ADD_COD_TYP_ID	2
ADD_COD	553
DAT_START	19990301
DAT_END	
REG_ID	R9817060
DUTY_EXPR_ID	01
DUTY_AMO	088130
MON_UNIT_COD	EUR
MEAS_UNIT_COD	TNE
.....	
FOOTN_TYP_ID	CD

FOOTN_ID 136

.....
 FOOTN_TYP_ID CD
 FOOTN_ID 201

First condition:

COND_TYP_COD B
 SEQ_NUMB 001
 COND_AMO
 ACT_COD
 CERT_TYP_ID L
 CERT_REF 061

Second condition:

COND_TYP_COD B
 SEQ_NUMB 002
 ACT_COD 07
 CERT_TYP_ID
 CERT_REF

Third condition:

COND_TYP_COD C
 SEQ_NUMB 001
 ACT_COD
 CERT_TYP_ID L
 CERT_REF 019

Fourth condition:

COND_TYP_COD C
 SEQ_NUMB 002
 ACT_COD 07
 CERT_TYP_ID
 CERT_REF

COND_TYP_COD	B	Certificate/license must be shown.
	C	Certificate/license must be shown.
ACT_COD	07	The measure is not applicable.
Certificate	L061	Import License Board in decree (EU) no. 2809/98, (EUN no. L 349).
	L019	Import License Board in decree (EU) no. 1249/96, (EUN no. L 161).
Additional code	2553	For import of goods via a land, river, or sea route from harbours in the Mediterranean, the Black Sea, or the Baltic Sea.

Footnote CD136 The conditions in article 2.5 in decree (EU) no. 1249/96 (EUN no. L 161), changed by decree (EU) 641/97 (EUN no. L 98), must be fulfilled.

CD201 To enjoy this preference, an import license must be shown that is issued in accordance with the conditions described in decree (EU) no. 2809/98 (EUN no. L 349, page 41).

The four conditions can then read as follows:

- Condition B001 requires certificate L061.
- If this cannot be shown then action code 07 is applicable according to B002: The measure is not applicable.
- Otherwise one goes to the next condition type C.
- C001 requires certificate L019.
- If this does not exist then action code 07 is applicable according to C002: The measure is not applicable.

The preference is valid only when both certificates are shown, otherwise normal customs duty is applicable.

In this case the customs duty also depends on which harbour the goods were imported from. However, this is expressed using an additional code and not by conditions.

6.3.3 Combination of conditions that control the duty rate or that do not control the duty rate

Combination of license requirements and conditions according to the entry price system, sour cherries from Bosnia-Herzegovina or Croatia.

GOODS_NOM_ITEM_ID	0809200500
MEAS_TYP_ID	142
GEO_AREA_ID	2037
DAT_START	19990521
DAT_END	19990531
REG_ID	R9828560

.....
FOOTN_TYP_ID CD
FOOTN_ID 127

.....
FOOTN_TYP_ID PB
FOOTN_ID 001

.....
FOOTN_TYP_ID TM
FOOTN_ID 157

First condition:

COND_TYP_COD	C
SEQ_NUMB	001
COND_AMO	
ACT_COD	

CERT_TYP_ID L
CERT_REF 063

Second condition:

COND_TYP_COD C
SEQ_NUMB 002
ACT_COD 07
CERT_TYP_ID
CERT_REF

Third condition:

COND_TYP_COD C
SEQ_NUMB 001
COND_AMO 150.50
COND_MON_UNIT EUR
COND_MEAS_UNIT DTN
ACT_COD 01
CERT_TYP_ID
CERT_REF

.....
DUTY_EXPR_ID 01
DUTY_AMO 0
MON_UNIT_COD
MEAS_UNIT_COD

Fourth condition:

Etc. ...

Certificate L063 Import License Board in decree (EU) no. 2865/98, (EUN no. L 358).

Footnote CD127 To enjoy this customs upper limit, an import license must be shown that is issued in accordance with the conditions described in decree (EU) no. 2865/98 (EUN no. L 358, page 41).

PB001 Duty coupled to the entry price system.

TM157 Within the framework of an upper limit which is decided by the Union every year and controlled by import licenses.

Conditions C001 and C002 are not applicable if the measure is valid. The conditions of type V apply in that case to the duty to be levied.

If certificate L063 according to condition C001 does not exist, then action code 07 is applicable in accordance with condition C002: "The measure is not applicable". Otherwise the conditions type V should be read until one is found where the condition "The import price must not be less than the import price" is fulfilled.

In this case the footnote CD127 refers to condition C, footnote PB001 to condition V, and footnote TM157 to the measure as a whole. These connections are however not apparent from the ADP Customs Tariff.