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EXPLANATIONS FOR THE TARIC DATABASE EXTRACTIONS

Revision Notes

Version	Updates
23 August 2021	<ul style="list-style-type: none"> • Insertion of the new column “Label” in Duty expressions (TARIC Business Codes) • Global revision
27 August 2021	<ul style="list-style-type: none"> • Introduction of the notion of “period description” • Addition of new columns for dates in some tables • Addition of a glossary
1 June 2021	<ul style="list-style-type: none"> • Text improvement on Additional duties – Meursing table
22 Dec. 2020	<ul style="list-style-type: none"> • Global revision
31 Jan. 2018	<ul style="list-style-type: none"> • Corrections in point 17.1 • 2 new columns in table "Box 44 codes of the SAD"
5 April 2017	<ul style="list-style-type: none"> • 2 new columns in table Geographical area composition • Addition of "Warning"
9 Sept. 2016	<ul style="list-style-type: none"> • Explanations for the new column in the file "Declarable codes"
28 Apr. 2015	<ul style="list-style-type: none"> • A new explanation is added for the file "Declarable codes"
30 Oct. 2014	<ul style="list-style-type: none"> • Revision notes are added • A new Excel file is added: "Legal bases" • The structure of the following files is updated to include codes and not only descriptions (ex: NZ for New-Zealand, 142 for tariff preference): <ul style="list-style-type: none"> - Measure exclusions - Measure footnotes - Additional duties – Meursing table - Duties, import and export • The structure of the file "export refund nomenclature" has been amended. The product line suffix is now in a separate column

AIM OF THIS DOCUMENT

The purpose of this document is to explain how to read and interpret the Excel files containing the TARIC data published on the CIRCABC group "[TARIC & Quota Data and Information](#)".

It also contains examples of how to read the duties linked to the measures. These examples do not necessarily correspond to currently applicable measures.

WARNING

The data extracted from the TARIC database presented on CIRCABC reflect the content of the database at a certain moment of the day. The extractions are made manually around the end of a month and updated monthly with a projection date on the first day of the following month. This means that any update made in the database between those two dates (moment of the extraction and 1st day of the following month) will not be included in the extractions.

Example

Extraction generated on 29 March with data valid on 1 April. Any update made in TARIC database between 29 March, i.e.: after the extraction, and 1 April will not be included.

A simplified version of the TARIC update is made available on [TARIC Consultation page](#) (see "Daily updates"). These are zip files of several most important data, presented in xlsx format. These updates are still in a development phase and are subject to modifications.

They currently contain:

- Add_Codes = simplified update of the monthly table Additional Codes descriptions
- Certificates = simplified version of the monthly table Box 44 codes of the SAD
- Footnotes = simplified version of the monthly table Footnotes descriptions
- Goods_Nomenclature = simplified version of the monthly table Nomenclature
- Measures = simplified version of the monthly table Duties

When in doubt, the most up-to-date information is always presented on the TARIC online webpage: http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp

The Daily updates and the TARIC Consultation website is updated daily, in the evening after 7:00 pm from Monday to Friday of each working day in the European Commission.

GENERAL NOTE

In some files, the descriptions contain mark-up characters that cannot be recorded as such in the database.

For proper display and print, these mark-ups characters should be converted in the following way:

```
!1!      Paragraph mark (carriage return)
|        Unbreakable space
$        Following character is in superscript
@        Following character is in subscript
!X!      Multiply
!x!      Multiply
!o!      ° (Degree)
!O!      ° (Degree)
```

!<=! Smaller than or equal to

!>=! Greater than or equal to

In agreement with the Member States, the TARIC is available only in 22 languages, which are Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Polish, Portuguese, Romanian, Slovakian, Slovenian, Spanish, and Swedish.



TABLE OF CONTENT

AIM OF THIS DOCUMENT	2
WARNING	2
GENERAL NOTE	2
TABLE OF CONTENT	4
1. LEGAL BASES	6
2. ADDITIONAL CODES	6
2.1. Main concept	6
2.2. Table extraction “Additional codes descriptions”	8
3. BOX 44 CODES OF THE SAD	8
3.1. Main concept	8
3.2. Table extraction “Box 44 codes of the SAD”	8
4. GEOGRAPHICAL AREAS	9
4.1. Main concept	9
4.2. Table extractions “Geographical area composition”	9
4.3. Table extractions “Geographical area descriptions”	10
5. FOOTNOTES	10
5.1. Main concept	10
5.2. Table extractions “Footnotes descriptions”	11
6. NOMENCLATURE	11
6.1. Main concept	11
6.2. Table extractions “Nomenclature”	12
7. DECLARABLE CODES	12
8. EXPORT NOMENCLATURE (NO LONGER APPLICABLE)	13
9. MEASURE EXCLUSIONS	13
9.1. Main concept	13
9.1. Table extractions “Measure exclusions”	13
10. MEASURE FOOTNOTES	14
11. MEASURE CONDITIONS	15
11.1. Main concept	15
11.2. Table extraction “Measure conditions”	15
12. NOMENCLATURE FOOTNOTES	16
13. ADDITIONAL DUTIES – MEURSING TABLE	16
13.1. Main concept	16
13.2. Table extraction “Additional agricultural duties – Meursing”	18
13.3. How to determine the amount of additional duty to pay?	18
13.3.1. Step 1 - What type of additional duty is applicable?	18

13.3.2.	Step 2 - Determine the additional code applicable, based on the composition of the goods (this is a code starting with 7***)	19
13.3.3.	Step 3 – How to interpret the duty?	19
14.	DUTIES IMPORT/EXPORT	20
14.1.	Main concepts.....	20
14.1.1.	The TARIC measure.....	20
14.1.2.	The origin 20	
14.1.3.	Overlapping of measure.....	21
14.1.4.	Principle of the cascade	21
14.2.	Table extractions “Duties Import 01-99 and “Duties Export 01-99.xlsx”	21
14.3.	How to determine the amount of duty to pay or what measure is applied to a goods code?	22
14.3.1.	Simple duty22	
14.3.2.	Measures applicable according to certain conditions	22
15.	TARIC BUSINESS CODES	27
15.1.	Types of Regulation	27
15.2.	Measure types.....	27
15.3.	Measure types series.....	27
15.4.	Measure conditions.....	27
15.5.	Certificate types.....	27
15.6.	Measure actions.....	27
15.7.	Footnotes types.....	27
15.8.	Duty expressions	27
15.9.	Measurement units and measurement unit qualifiers	28
15.10.	Monetary Units.....	28
15.11.	Measure actions.....	28
	EXAMPLES OF HOW TO READ THE CUSTOMS DUTIES	30
	GLOSSARY	42

1. LEGAL BASES

The file “Legal bases” contains all legal acts integrated in the TARIC at the instant of the extraction.

The columns are the following:

- (A) Legal base: this is the codification of the legal acts: 'type_of_act 9999/99':
where type_of_act is:
- Regulation;
 - Decision;
 - Draft regulation, decision or agreement, pending publication but already adopted and therefore applicable. For measures not depending directly on a legal act (ex. Statistical surveillances), the draft is used by convention even though it will not result in a publication in the Official Journal,
 - Accession act (accession acts which are not registered as “R” or “D”),
 - Judgement of the European Court of Justice,
 - Information. This is not a legal act but informative publication in the Official Journal, e.g. Notice of initiation in the context of antidumping cases.
 - (a) “9999” is the regulation number as published in the OJ, “99” is the publication year.
 - (b) “9999/99” is only meaningful for acts published in the Official Journal of the EU. Otherwise, 9999/99 is an internal conventional number.
- (B) In case the legal act has been published in the Official Journal, this column contains the identification of the Official Journal. A letter to determine de Series (L, C) and the OJ number. In case the legal act is a draft, it has not been published yet and this column is empty.
- (C) The page number of the OJ where the legal act was published. This column is empty if the legal act was not published in the OJ.
- (D) The date of publication of the OJ. This column is empty if the legal act was not published in the OJ.

2. ADDITIONAL CODES

2.1. Main concept

TARIC codes can be further detailed by the use of additional codes. Additional codes are not part of the goods codes but they complement them. This means that additional codes are a separate nomenclature and that they exist by themselves and have their own independent description. Additional codes are used mainly when the goods nomenclature needs to be further detailed for specific purposes, but it proves impractical to break down the codes themselves. That is why the additional codes are "added" to the goods nomenclature codes.

Additional codes are 4 digits or character long.

Typical examples of use are:

- Some antidumping duties refer to specific companies producing and exporting the goods. These companies are described by additional codes;

- Some goods are submitted to specific customs treatment depending on whether they belong or not to a particular list of goods defined outside the main goods nomenclature. The presence of a goods code in such a list is represented by an additional code. For example, additional code 2500 states that the goods belongs to the list of pharmaceutical substances that qualify for duty-free treatment;
- Import duties can depend on the way goods are imported into the territory of the European Union: by land, inland waterway, sea, etc... These different transportation methods are represented in the TARIC by additional codes;
- The so-called "Meursing additional codes" or additional agricultural duties describe a specific composition of certain agricultural products. This composition is defined in percentages of sucrose, starch, milk fat... According to the composition, certain additional duties have to be paid. These additional codes always start with "7" and are followed by 3 digits. Those codes are not included in this table. For a comprehensive list of those codes and the related measures, see Additional agricultural duties - Meursing in January of each year.
- Certain additional codes are used for describing further the products.

4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter : ^(TN701)	
4103 20	- Of reptiles	
4103 30	- Of swine	
4103 90 ▼	- Other	
ERGA OMNES (ERGA OMNES 1011)		
	→ Restriction on entry into free circulation (01-07-2013 -) <small>(CD618)</small>	R3254/91
	Additional Code 4200: Procyon lotor [Show conditions]	
	→ Restriction on entry into free circulation (01-07-2013 -) <small>(CD618)</small>	R3254/91
	Additional Code 4201: Canis lupus [Show conditions]	
	...	
	→ Restriction on entry into free circulation (01-07-2013 -) <small>(CD618)</small>	R3254/91
	Additional Code 4211: Martes americana [Show conditions]	
	→ Restriction on entry into free circulation (01-07-2013 -) <small>(CD618)</small>	R3254/91
	Additional Code 4212: Martes pennanti [Show conditions]	
	→ Restriction on entry into free circulation (01-01-2012 -)	R3254/91
	Additional Code 4999: Other	

- It should be noted that additional codes could have residual (i.e. "others") codes as well, e.g. in the antidumping cases, for a given product, some companies benefit from a reduced antidumping rate, and all the other companies pay the full antidumping duty.
- Additional codes are associated to description periods that define a period of time during which the description of the goods remains unchanged. The additional codes have a start date and an end date. The description periods have only a start date. The start date is the same for all languages present in the TARIC.

2.2. Table extraction “Additional codes descriptions”

This file contains the descriptions in all TARIC languages of additional codes, valid in the TARIC database at the instant of the extraction.

The columns of the file are the following:

- (A) Additional code composed of an additional code type and the code id;
- (B) Language code;
- (C) Description of the additional code in all languages;
- (D) Start date: first day of validity of the additional code;
- (E) Description start date: first day of validity of the description;
- (F) End date: last day of validity of the additional code.

3. BOX 44 CODES OF THE SAD

3.1. Main concept

The codes presented here are also called TARIC document codes or TARIC certificates; even if, for some of them, they are more considered as statement codes (Series “Y”).

They represent the European codes that can be inserted in Box 44 of the SAD (Single Administrative Document) or Data Element 2/3 of the EU customs data model (EUCDM). Member States use this list in addition to their own list of national codes.

Document codes may be integrated in measure conditions and footnotes (currently not applicable).

Typical document codes integrated in the TARIC are:

- Certificates of authenticity, quality, preparation;
- Documents required in the case of antidumping measures;
- Export authorisation;
- Surveillances documents;
- Import/export licences, etc.

Unless specific conditions apply, proofs of origin, such as a EUR.1, are not integrated in the TARIC. This is because too many measures require a proof of origin, notably the preferential measures.

3.2. Table extraction “Box 44 codes of the SAD”

The file contains all document codes for Box 44 of the SAD (Single Administrative Document) or Data Element 2/3 of the EU customs data model (EUCDM) valid in the TARIC database at the instant of the extraction.

The columns of the file are the following:

- (A) 4 digit-codes (Certificate type + Code id);
- (B) Language of the description;
- (C) Description of the codes;
- (D) Codes start dates: First day of validity of the code;
- (E) Description start dates: First day of validity of the description displayed in (C).
During the life of a code, TARIC allows to have different descriptions that are identified with

different description start dates.

In this table, when the dates in (D) and (E) are different, this means that the initial description has been amended.

When both dates are identical, the description of the code has never been amended. Consequently, if a search needs to be done on the most recent codes or the most recently updated ones, the filter should be done on column (E).

(F) End dates: last day of validity of the codes.

4. GEOGRAPHICAL AREAS

4.1. Main concept

In theory, a measure is defined for one origin or one destination. In the TARIC, an origin/destination can be a country (or a territory) or a country group (called "areas").

However, as it would prove impractical to data capture measures geographical area by geographical area, measures can be inserted in the TARIC for groups of countries. The country groups are created for measures where a similar tariff and commercial treatment applies, e.g. GSP is a country group regrouping the countries beneficiary from the Generalised System of Preferences scheme. This means that the measure is applicable to all countries in the group. If some countries of these groups are submitted to a specific tariff treatment that differs from the other countries in the group, they are excluded from the measure¹, and specific measures are data captured for them. This does not mean that the country is excluded from the group.

A measure can be applicable to all origins or all destinations. In this case, it is an "*Erga Omnes*" measure.

Countries and territories are identified by their 2-digit ISO codes (e.g.: MX: Mexico) as published in *Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics* (OJ L 334, 13.10.2020, p. 2–21). This regulation may differ from the ISO norm.

Country groups are identified by a 4-digit code (e.g. 1031: ACP countries).

Geographical areas have a validity start date, which is the first date of creation of the code and an end date, which is the last date of validity of the code. Each geographical area is associated to descriptions in all official languages of the TARIC. Each description has a validity start date, i.e.: the first day of validity of the description. There is no end date. The time during which the description of a code is valid is called the **description period**.

4.2. Table extractions "Geographical area composition"

The file "Geographical area composition" contains the countries member of the TARIC country groups. This is necessary to understand the codification of such country groups when the measures are applied globally to a country group.

The columns of the file are the following:

(A) 4-digit identifiers of the country groups;

¹ The excluded countries or territories from a measure can be found in the "Measure exclusions" extraction file.

- (B) Validity start date of the country groups in TARIC, i.e.: date of implementation of the country groups;
- (C) Language of the descriptions of Columns E and H (by default in English);
- (D) Acronym or abbreviation of the country groups as displayed on the TARIC website;
- (E) Description of the country groups;
- (F) Identifier code of the country or territory members of the country groups in TARIC;
- (G) ISO code (2 letters) of the member countries or territories ;
- (H) Description of the member countries or territories in English;
- (I) Date on which the countries have become member of the country groups;
- (J) Last day of the membership period of the countries or territories in the country groups.
- (K) Last day of validity of the country group codes.

4.3. Table extractions “Geographical area descriptions”

The file “Geographical areas descriptions” contains the descriptions, in all TARIC official languages, of the countries (or territories) and the country groups codes that are valid in the TARIC database at the instant of the extraction.

The columns of the file are the following:

- (A) Geographical area codes;
- (B) Languages of the description;
- (C) ISO codes of the countries (or territories), as published in [*Commission Implementing Regulation \(EU\) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics.*](#)
For the country groups, they are abbreviations or acronyms, which enable an easy identification.
These codes are also used on the website.
- (D) Descriptions of the geographical codes in all languages;
- (E) Start dates: first day of validity of the geographical area code;
- (F) Description start dates: first day of validity of the description;
- (G) End dates: last day of validity of the geographical area code.

5. FOOTNOTES

5.1. Main concept

Footnotes are textual supports used to communicate additional information on the TARIC element they qualify. They are grouped by types according to their nature (see TARIC Business codes - Footnotes types)

Footnotes can be linked to goods codes (see table "Nomenclature footnotes"), to export refund nomenclature (no longer in use), to additional codes (currently no example), and to measures (see table "Measure footnotes").

5.2. Table extractions “Footnotes descriptions”

The file “Footnotes descriptions” contains the footnote descriptions in all TARIC languages, valid in the database at the instant of the extraction.

The columns of the file are the following:

- (A) Footnote codes (2-letter code footnote type + 3-digit footnote id);
- (B) Language of the descriptions ;
- (C) Description of the footnotes in all language;
- (D) Start date: first day of validity of the footnote code;
- (E) Description start date: first day of validity of the description;
- (F) End date: last day of validity of the footnote code.

6. NOMENCLATURE

6.1. Main concept

The goods code is a structured 10-digit code, the first six digits of which contain the code defined by the Harmonised Commodity Description and Coding System (HS). The first two digits of the HS code represent the Chapter. There are 99 Chapters grouped according to material and use. The HS codes are revised every 5 years.

Chapter 77 is currently unused and reserved for future use.

Chapter 99 contains special Combined Nomenclature codes that are used for certain specific movements of goods.

The HS codes are broken down at 8-digit level into the Combined Nomenclature (CN). The Combined Nomenclature is revised and published every year based on the HS codes.

As the Combined Nomenclature is not sufficiently detailed to support the Union tariff and commercial legislation, the 8-digit codes can be broken down into 10-digit codes called "TARIC codes". These codes are created at any time, according to the legislative needs.

The structure is therefore the following:

- Chapter (digits 1-2);
- HS (1-6);
- CN (7-8);
- TARIC (9-10).

In the TARIC database, the goods codes are suffixed by a 2-digit code called the product line suffix (10, 20, 30... or 80). The product line suffix is a technical code that is necessary to build the structure of the goods code nomenclature in a proper sequence.

If the suffix is different than "80", this means the goods code is an intermediary code that only serves as a heading for sub-products; those codes are not declarable codes in Customs.

If the suffix is "80", this means that the goods code represent actual classified goods or groups of goods. This does not mean per se that the goods code can be declared in the SAD or in the EUCDM.

A goods code can only be declared if the suffix is "80" and if it is not broken down into goods codes of lower level².

6.2. Table extractions "Nomenclature"

The files "Nomenclature [*language code*]" contain the descriptions of the nomenclature of goods codes valid at the instant of the extraction.

The columns of the file are the following:

- (A) 10-digit goods codes + 2-digit suffix;
- (B) Validity start date of the codes;
- (C) Validity end date of the codes (can be empty);
- (D) Language codes of the descriptions;
- (E) Hierarchical level of the code.

The codes in the TARIC database are always 10 digit long because they are padded with pairs of zeroes (00). The zero-padding has no effect on the level of the codes. The level of the code is defined by the right-most pair of digits which is different than 00.

Example

0702 00 00 00 (tomatoes) is of level 4.

0702 00 00 07 (cherry tomatoes) is of level 10.

The product line suffix is ignored to determine the level of a code.

- (F) The indentation of the description in the nomenclature, represented by a number of dashes (indents). The indentation of goods can evolve independently of the goods itself if the goods are moved in the hierarchical structure without being redefined.;
- (G) Description of the codes in all TARIC languages for the description period (column H). Goods codes are associated to description periods that define a period of time during which the description of the goods remains unchanged. A unique description period is defined for all languages.
- (H) Description start date: first day of validity of the description period.

7. DECLARABLE CODES

The file "Declarable codes" contains all the codes of the nomenclature of goods valid at the instant of the extraction. Those marked as "IS_LEAF" = 1 correspond to declarable codes in Customs. The other codes are not declarable codes in Customs. They correspond to intermediary lines of the nomenclature, which need to be coded in order to manage the hierarchical structure.

The columns of the file are the following:

- (A) Nomenclature code (10 digits) followed by the product line suffix (2 digits);
- (B) Validity start date of the nomenclature code;
- (C) Date when the flag "IS_LEAF" has been updated; in other words, the date at which the goods code has become declarable (1) or non-declarable (0). Most of the time this date is identical to the validity start date of the goods code itself. However, this is not always the case. This column allows, for example, identifying the codes that have become declarable after that their

² See table "Declarable codes" for a comprehensive list of the declarable codes in Customs.

“child-codes” have been closed, **in other words this enables to identify some kind of updates in the database.**

- (D) Declarable codes in a customs declaration: "0" = non-declarable code; "1" = declarable code in customs.
- (E) Validity end date of the code.

8. EXPORT NOMENCLATURE (NO LONGER APPLICABLE)

The export nomenclature is no longer used since 01.01.2017.

The Excel file contains the descriptions of the nomenclature for export refunds valid at the instant of the extraction.

The columns of the file are the following:

- (A) Nomenclature code;
- (B) Export additional code;
- (C) Product line suffix. This suffix is technical. It is used to make sure the codes are sorted correctly and to distinguish the declarable codes (those with a suffix = 80)
- (D) Validity start date of the code;
- (E) Validity end date of the code (can be empty);
- (F) Language code;
- (G) Description of the code.

9. MEASURE EXCLUSIONS

9.1. Main concept

TARIC database allows creating measures with a country group as an origin. When not all the countries member of the country group are impacted, it is possible to exclude one or several countries/territories from the measure. Those excluded countries/territories are not included in the files “Duties Import” and “Duties Export”.

In TARIC country groups may not be excluded from a measure.

9.1. Table extractions “Measure exclusions”

The file “Measure exclusions” contains the countries (or territories) excluded from certain measures, both applicable **at import and export**, at the instant of the extraction for the measures. When more than one country/territory is excluded from a measure, the table row is repeated for every excluded country/territory.

This table is to be used in conjunction with the tables “Duties Import 01-99” and “Duties Export 01-99”

The logic of the data is the same as for the duty rates (see Duties).

The columns are the following:

- (A) Goods codes;
- (B) Additional codes (can be empty);

- (C) Tariff quota order numbers (for tariff quotas and surveillances) (can be empty);
- (D) Start date of the measure;
- (E) End date of the measure (can be empty),
- (F) Origin (or destination) codes. Long description of the country group to which the measure applies.
Note this column always contains a group of countries or territories and never a single geographical area because the excluded country (see below) is a member of the group. The measure is applicable to the group, but not to the excluded country.
- (G) Measure types;
- (H) Long description of the excluded countries (or territories) mentioned in column K;
- (I) Country group codes (codes for data in column F);
- (J) Measure type codes (codes for data in column G);
- (K) Excluded country codes (codes for data in column H). This column gives the country excluded from the measure, i.e.: the country to which the measure **does NOT apply**. This country is a member of the group of countries to which the measure applies.

10. MEASURE FOOTNOTES

The file “Measure footnotes” contains the footnotes linked to certain measures, both applicable **at import and export**, at the instant of the extraction for the measures. When more than one footnote is linked to a measure, the table row is repeated for every footnote.

This table is to be used in conjunction with the tables “Duties Import 01-99” and “Duties Export 01-99”

The logic of the data is the same as for the measure exclusions.

The columns are the following:

- (A) Goods codes (10 digits);
- (B) Additional codes (can be empty);
- (C) Order numbers (for tariff quotas and surveillances) (can be empty);
- (D) Origin (or destination) codes;
- (E) Start dates of the measures;
- (F) End dates of the measures (can be empty);
- (G) Measure type codes (code for data in column I);
- (H) Long description of the origins (or destinations) to which the measures apply. (= Column D);
- (I) Measure type descriptions (= Column G);
- (J) Footnote codes.

11. MEASURE CONDITIONS

11.1. Main concept

Conditions can be applied to TARIC measures. Concretely, this means that the customs treatment (duty to pay, restrictions on import/export...) depends on certain conditions.

These conditions can be:

- The mandatory presentation of a certificate/licence;
- The declaration of a specific document code in Box 44 of the SAD or Data Element 2/3 of the EU customs data model (EUCDM);
- The authorisation/restriction to the entry into free circulation or to the export;
- The respect of a minimum price for a declared product;
- Etc.

Characteristics of the conditions:

- Classified in different types;
- Conditions of different types may be combined in a measure;
- Conditions for the same condition type will have sequence numbers;
- Expressed in series of conditions, each of them having zero or more components;

To be valid, the customs declaration must fulfil one condition of each type.

11.2. Table extraction “Measure conditions”

The conditions listed here are both applicable **at import and export**, at the instant of the extraction. When more than one condition is linked to a measure, the table row is repeated for every condition.

This table is complementary to the tables “Duties Import 01-99” and “Duties Export 01-99”.

The columns are the following:

- (A) Goods codes (10 digits);
- (B) Additional codes (can be empty);
- (C) Tariff quota order numbers (can be empty);
- (D) Validity start dates of the measures;
- (E) Validity end dates of the measures (can be empty);
- (F) Long description of the origins (or destinations) to which the measures apply. (= Column D)
- (G) Measure type codes³.
- (H) Condition type¹ codes: 1-letter code to designate the type of condition.
- (I) Condition sequence numbers: order in which the conditions have to be read within a given condition type.
- (J) Certificate⁴ codes (= document codes) (can be empty).

³ The meaning of this codification can be found in document "TARIC Business codes".

⁴ See table “Box 44 codes of the SAD” for a comprehensive list of the codes and their description.

- (K) Duty amounts of the conditions (can be empty).
It can be either a percentage (nothing in columns L, M, N) or a value expressed in the unit of column L and the measurement unit of column M (or M+N);
- (L) Monetary units¹ of the conditions (can be empty).
- (M) Measurement units¹ of the conditions (can be empty).
- (N) Measurement unit qualifiers¹ of the conditions (can be empty).
- (O) Action codes¹ of the condition. This is the action to execute when the condition is evaluated to TRUE.

For more information on how to read measure conditions, see Point 14.3.2 and the [specific help](#) on the TARIC Consultation website.

12. NOMENCLATURE FOOTNOTES

The file “Nomenclature footnotes” contains the references to footnotes linked to certain nomenclature codes. If more than one footnote is linked to a nomenclature code, the nomenclature code is repeated.

The columns of the file are the following:

- (A) Nomenclature code (10 digits) followed by the product line suffix (2 digits);
- (B) Footnote code (2-letter code footnote type + 3-digit footnote id).

13. ADDITIONAL DUTIES – MEURSING TABLE

13.1. Main concept

The Meursing table is given in Part III, Section I, Annex I of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (also known as the “Combined nomenclature”, published every year.

The Meursing table comprises of four components Milk fat, Milk proteins, Starch/Glucose and Sucrose/Invert sugar/Isoglucose.

When you look closely to this table, you will notice that it contains **32 rows** and **19 columns**. Milk fat and Milk proteins are presented in rows whilst, Starch/Glucose and Sucrose/Invert sugar/Isoglucose are presented in columns. Each possible combination of these four components is given an additional code. The additional code has four digits starting with "7" (additional code type) which is described as "Meursing additional code".

The Meursing codes are integrated to TARIC by means of measures, i.e.: measures 672, 673, and 674. Those measures can be used with either the origin Erga Omnes (1011) or preferential origins. In that case, the reduced rates have been negotiated and published in the related trade agreements.

Table 1

Additional

Milkfat (% by weight)	Milk proteins (% by weight) (1)	Additional							
		code (by composition)							
		Starch/Glucose (% by weight) (2)							
		≥0<5				≥5<30			
		≥0<5	≥5<30	≥30<50	≥50<70	≥70	≥0<5	≥5<30	
≥0<1,5	≥0<2,5	7000	7001	7002	7003	7004	7005	7006	
	≥2,5<6	7020	7021	7022	7023	7024	7025	7026	
	≥6<18	7040	7041	7042	7043	7044	7045	7046	
	≥18<30	7060	7061	7062	7063	7064	7065	7066	
	≥30<60	7080	7081	7082	7083	7084	7085	7086	
≥60	7800	7801	7802	x	x	7805	7806		
≥1,5<3	≥0<2,5	7100	7101	7102	7103	7104	7105	7106	
	≥2,5<6	7120	7121	7122	7123	7124	7125	7126	
	≥6<18	7140	7141	7142	7143	7144	7145	7146	
	≥18<30	7160	7161	7162	7163	7164	7165	7166	
	≥30<60	7180	7181	7182	7183	x	7185	7186	
≥60	7820	7821	7822	x	x	7825	7826		
≥3<6	≥0<2,5	7840	7841	7842	7843	7844	7845	7846	
	≥2,5<12	7200	7201	7202	7203	7204	7205	7206	
	≥12	7260	7261	7262	7263	7264	7265	7266	
≥6<9	≥0<4	7860	7861	7862	7863	7864	7865	7866	
	≥4<15	7300	7301	7302	7303	7304	7305	7306	
	≥15	7360	7361	7362	7363	7364	7365	7366	
≥9<12	≥0<6	7900	7901	7902	7903	7904	7905	7906	
	≥6<18	7400	7401	7402	7403	7404	7405	7406	
	≥18	7460	7461	7462	7463	7464	7465	7466	
≥12<18	≥0<6	7940	7941	7942	7943	7944	7945	7946	
	≥6<18	7500	7501	7502	7503	7504	7505	7506	
	≥18	7560	7561	7562	7563	7564	7565	7566	
≥18<26	≥0<6	7960	7961	7962	7963	7964	7965	7966	
	≥6	7600	7601	7602	7603	7604	7605	7606	
	≥26<40	7980	7981	7982	7983	7984	7985	7986	
≥40<55	7700	7701	7702	7703	x	7705	7706		
≥55<70	7720	7721	7722	7723	x	7725	7726		
	7740	7741	7742	x	x	7745	7746		
	7760	7761	7762	x	x	7765	7766		
≥70<85	7780	7781	x	x	x	7785	7786		

code (by composition)

		Starch/Glucose (% by weight) (2)											
		≥5<25			≥25<50				≥50<75			≥75	
		Sucrose/Invert sugar/Isoglucose (% by weight) (2)											
		≥30<50	≥50<70	≥70	≥0<5	≥5<30	≥30<50	≥50	≥0<5	≥5<30	≥30	≥0<5	≥5
≥0<1,5	≥0<2,5	7007	7008	7009	7010	7011	7012	7013	7015	7016	7017	7758	7759
	≥2,5<6	7027	7028	7029	7030	7031	7032	7033	7035	7036	7037	7768	7769
	≥6<18	7047	7048	7049	7050	7051	7052	7053	7055	7056	7057	7778	7779
	≥18<30	7067	7068	7069	7070	7071	7072	7073	7075	7076	7077	7788	7789
	≥30<60	7087	7088	x	7090	7091	7092	x	7095	7096	x	x	x
≥60	7807	x	x	7810	7811	x	x	x	x	x	x	x	
≥1,5<3	≥0<2,5	7107	7108	7109	7110	7111	7112	7113	7115	7116	7117	7798	7799
	≥2,5<6	7127	7128	7129	7130	7131	7132	7133	7135	7136	7137	7808	7809
	≥6<18	7147	7148	7149	7150	7151	7152	7153	7155	7156	7157	7818	7819
	≥18<30	7167	7168	7169	7170	7171	7172	7173	7175	7176	7177	7828	7829
	≥30<60	7187	7188	x	7190	7191	7192	x	7195	7196	x	x	x
≥60	7827	x	x	7830	7831	x	x	x	x	x	x	x	
≥3<6	≥0<2,5	7847	7848	7849	7850	7851	7852	7853	7855	7856	7857	7858	7859
	≥2,5<12	7207	7208	7209	7210	7211	7212	7213	7215	7216	7217	7220	7221
	≥12	7267	7268	7269	7270	7271	7272	7273	7275	7276	x	7838	x
≥6<9	≥0<4	7867	7868	7869	7870	7871	7872	7873	7875	7876	7877	7878	7879
	≥4<15	7307	7308	7309	7310	7311	7312	7313	7315	7316	7317	7320	7321
	≥15	7367	7368	7369	7370	7371	7372	7373	7375	7376	x	7378	x
≥9<12	≥0<6	7907	7908	7909	7910	7911	7912	7913	7915	7916	7917	7918	7919
	≥6<18	7407	7408	7409	7410	7411	7412	7413	7415	7416	7417	7420	7421
	≥18	7467	7468	x	7470	7471	7472	x	7475	7476	x	x	x
≥12<18	≥0<6	7947	7948	7949	7950	7951	7952	7953	7955	7956	7957	7958	7959
	≥6<18	7507	7508	7509	7510	7511	7512	7513	7515	7516	7517	7520	7521
	≥18	7567	7568	x	7570	7571	7572	x	7575	7576	x	x	x
≥18<26	≥0<6	7967	7968	7969	7970	7971	7972	7973	7975	7976	7977	7978	7979
	≥6	7607	7608	7609	7610	7611	7612	7613	7615	7616	x	7620	x
	≥26<40	7987	7988	x	7990	7991	7992	x	7995	7996	x	x	x
≥40<55	7707	7708	x	7710	7711	7712	x	7715	7716	x	x	x	
≥55<70	7727	7728	x	7730	7731	7732	x	7735	7736	x	x	x	
	7747	x	x	7750	7751	x	x	x	x	x	x	x	
	x	x	x	7770	7771	x	x	x	x	x	x	x	
≥70<85	x	x	x	x	x	x	x	x	x	x	x		
≥85	x	x	x	x	x	x	x	x	x	x	x		

Extract of the Meursing table in the Combined Nomenclature

13.2. Table extraction “Additional agricultural duties – Meursing”

The file “Additional agricultural duties – Meursing” includes the additional duties for each Meursing additional codes (7***). Each of them correspond to a pre-defined proportion of ingredients of the processed agricultural goods (milkfat, milk proteins, starch/glucose).

This file has the particularity of having no product code (first column empty). In addition, the additional codes do not have any description; they cannot be found in the file “Additional codes descriptions”.

The columns are the following:

- (A) goods code (Empty);
- (B) Meursing additional codes;
- (C) Empty; (order number column, used only for tariff quotas)
- (D) Validity start dates of the measures;
- (E) Validity end dates of the measures (can be empty);
- (F) Reduction indicators;
- (G) Origins;
- (H) Measure type descriptions;
- (I) Legal acts;
- (J) Duties;
- (K) Geographical area codes (See column G);
- (L) Measure type codes (See column H).

13.3. How to determine the amount of additional duty to pay?

13.3.1. Step 1 - What type of additional duty is applicable?

In the table “Duties Import”, column Duty, the agricultural additional duties are represented with one of the following acronyms:

- "EA": agricultural component (⇒ measure type 674);
- "EAR": **reduced** agricultural component (⇒ measure type 674);
- "ADSZ": additional duty on sugar contents (⇒ measure type 672);
- "ADSZR": **reduced** additional duty on sugar contents (⇒ measure type 672);
- "ADFM": additional duty on flour contents (⇒ measure type 673)
- "ADFMR": **reduced** additional duty on flour contents (⇒ measure type 673).

Example

1806208000	01-07-2000	1	ERGA OMNES	Third country duty	Regulation 2204/99	8.300 % + EA MAX 18.700 % +ADSZ	1011	103
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Extract of “Duties Import 01-99.xlsx”

Because of the presence of “EA”, a measure 674 is applicable together with a measure 672 (ADSZ).

13.3.2. Step 2 - Determine the additional code applicable, based on the composition of the goods (this is a code starting with 7***)

The correct code will be defined according to the composition of the product, i.e.: the content of milkfat, milk proteins, starch/glucose in the imported product.

The Meursing table as published in the Combined Nomenclature is implemented on the TARIC Consultation website by means of the tool “Calculate” if the Meursing additional code is known or “Find additional code from composition”, if it is not.

1905 90 45 ▾ - - - Biscuits

Additional Code: **Calculate** **Find additional code from composition**

ERGA OMNES (ERGA OMNES 1011)

→| Third country duty (01-01-2005 -): 9.00 % + EA(1) MAX 20.70 % +ADFM(1)

Goods Composition

Milk fat: Milk proteins: Starch / Glucose: Sucrose / Invert sugar / Isoglucose:

Calculate

13.3.3. Step 3 – How to interpret the duty?

Example 1: Goods 1905 90 45, Origin Erga Omnes

If the composition of the product results in the additional code (7)130, the additional duties are **9% + (31.20 EUR/100 kg or maximum 20.70%) + 8.88 EUR/100 kg**

1905 90 45 ▾ - - - Biscuits

Additional Code: **Calculate** **Find additional code from composition**

ERGA OMNES (ERGA OMNES 1011)

→| Third country duty (01-01-2005 -): 9.00 % + EA(1) MAX 20.70 % +ADFM(1)
 9.00 % + 31.20 EUR/100kg MAX 20.70 % + 8.88 EUR/100kg

7130	01-01-2003	1	ERGA OMNES	Amount of additional duty on sugar	Regulation 1832/02	0.900 EUR DTN	1011	672
7130	01-01-2003	1	ERGA OMNES	Amount of additional duty on flour	Regulation 1832/02	8.880 EUR DTN	1011	673
7130	01-01-2003	1	ERGA OMNES	Agricultural component	Regulation 1832/02	31.200 EUR DTN	1011	674

Extract of “Additional agricultural duties – Meursing.xlsx”

The reduction indicator (1) must match between the data given in “Duties Import 01-99” and “Additional agricultural duties – Meursing” as Red_IND. It is also displayed on the web site. The different values are 1, 2 or 3.

If the type of duty is NOT reduced (EA, ADSZ, ADFM) the additional duty applicable to ERGA OMNES (= all countries) must be chosen, regardless of the origin of the goods.

Alternatively, if the type of duty is reduced (EAR, ADSZR, ADFMR) choose the additional duty applicable to the origin of the goods.

Example 2: Goods 1905 90 45, Origin Singapore (tariff preference)

1905 90 45 ▼ - - - Biscuits

Additional Code: **Calculate** **Find additional code from composition**

Singapore (SG)

→|

Tariff preference (21-11-2021 - 20-11-2022) : **2.20 % + EAR(2) MAX 5.17 % +ADFMR(2)**

1905904500		21-11-2021	20-11-2022	2	Singapore	Tariff preference	Decision 1875/19	2.200 % + EAR MAX 5.170 % +ADFMR	SG	142
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Extract of "Duties Import 01-99.xlsx"

Measures 674 and 673 are needed here. The Reduction Indicator = 2.

If the composition of the product results in the additional code (7)605, the additional duties are:

1905 90 45 ▼ - - - Biscuits

Additional Code: **Calculate** **Find additional code from composition**

Singapore (SG)

→|

Tariff preference (21-11-2021 - 20-11-2022) : **2.20 % + EAR(2) MAX 5.17 % +ADFMR(2)**
2.20 % + 26.66 EUR/100kg MAX 5.17 % + 1.04 EUR/100kg

7605	21-11-2021	20-11-2022	1	Singapore	Amount of additional duty on sugar	Decision 1875/19	0.000 EUR DTN	SG	672
7605	21-11-2021	20-11-2022	1	Singapore	Amount of additional duty on flour	Decision 1875/19	2.080 EUR DTN	SG	673
7605	21-11-2021	20-11-2022	1	Singapore	Agricultural component	Decision 1875/19	53.320 EUR DTN	SG	674
7605	21-11-2021	20-11-2022	2	Singapore	Amount of additional duty on sugar	Decision 1875/19	0.000 EUR DTN	SG	672
7605	21-11-2021	20-11-2022	2	Singapore	Amount of additional duty on flour	Decision 1875/19	1.040 EUR DTN	SG	673
7605	21-11-2021	20-11-2022	2	Singapore	Agricultural component	Decision 1875/19	26.660 EUR DTN	SG	674

Extract of "Additional agricultural duties – Meursing.xlsx"

As expected, the additional duties to consider are those linked to Reduction Indicator = 2.

14. DUTIES IMPORT/EXPORT

14.1. Main concepts

14.1.1. The TARIC measure

Each line of these tables represents a TARIC measure. A TARIC measure is defined by 3 main parameters (the goods code, the origin and the dates) that may never overlap.

14.1.2. The origin

The origin/destination can be a country, a territory or country group. When a measure is applicable to a country group, this means that the measure is applicable to all countries in the group. If some countries of these groups are submitted to a specific tariff treatment that differs from the other countries in the group, they are excluded from the measure, and specific measures are created for them. This does not mean that the country is excluded from the group. See table "Measure exclusions" for the list of countries excluded from a measure.

The "Erga Omnes" geographical area designates "all origins", i.e.: all countries outside the customs territory of the European Union. In other terms, the TARIC measure is valid for all origins of the goods.

14.1.3. *Overlapping of measure*

The TARIC does not accept overlapping of measures. For a given declaration, there can be at the most one measure of a given type applicable. In terms of integration, this means that if two measures of the same type cover the same origins, their product codes cannot overlap. There is overlapping if two codes are the same, or if they cover the same part of the hierarchy.

Two identical measures except for the geographical area are still two different measures.

14.1.4. *Principle of the cascade*

It is important to keep in mind that not all the goods codes and their respective TARIC measures are listed in these tables.

The TARIC database is working with the principle of cascade. This means that when a TARIC measure is created for a goods code at a certain level of the hierarchy in the nomenclature of goods codes, if this goods code possesses child-codes, they will automatically inherit the characteristics (= the applicable measures) of its parent-codes.

Example

8504000000		01-07-2011	Korea, Republic of	Tariff preference	Decision 0265/11	0.000 %	KR	142
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The measure 142 for code 8504 00 00 00 is also applicable to all its child-codes 8504 10 20 10, 8504 10 20 90, 8504 10 80 10...

This also means that the only product codes included in the file and in the TARIC database are those directly linked to a TARIC measure.

14.2. Table extractions "Duties Import 01-99 and "Duties Export 01-99.xlsx"

The columns are the following:

- (A) Goods codes (10 digits);
- (B) Additional codes (can be empty);
- (C) Tariff quota order numbers (can be empty);
- (D) Validity start date of the measures;
- (E) Validity end date of the measures (can be empty);
- (F) Reduction indicators (meaningful only when additional duties on sugar and flour contents are applied to the import, otherwise the column is empty).
- (G) Long description of the origins (or destinations) to which the measures apply. (= Column K). They can be either a single country or a country/territory group.
- (H) Long description of the measure types (= Column L);
- (I) Legal references: legal act that generates the existence of the TARIC measure;
- (J) "Duty" is a generic term to define some of the characteristics of a measure. It can be a percentage, a price per unit, a supplementary unit or a series of conditions.
- (K) Origin (or destinations) codes (codes for data in column G);
- (L) Measure type codes (codes for data in column H).

14.3. How to determine the amount of duty to pay or what measure is applied to a goods code?

14.3.1. Simple duty

What duties are applicable for the origin India?

Step 1. In the table "Geographical areas composition", select "India" in column "Description" or "IN" in column "Member Country". This will select all country groups where India is a member (see below).

	A	B	C	D	E	F	G	H	I	J
1	Country grou	Start date	Language	Abbrev	Country group descr.	Member country	Abbrev	Description	Mbship start da	Mbshif
86	1005	01-01-2005	EN	SURV	Statistical surveillance	IN	IN	India	01-01-2005	
297	1008	01-01-2007	EN	ALLTC	All third countries	IN	IN	India	01-01-2007	
513	1009	01-09-2004	EN	REXTC	All destinations - export refund	IN	IN	India	01-09-2004	
756	1011	01-01-1958	EN	ERGA OMI	ERGA OMNES	IN	IN	India	18-07-1975	
1028	1030	01-01-1984	EN	GSP	GSP (General System of Preferences) - Eligib	IN	IN	India	01-01-1984	
1178	1500	18-08-2005	EN	Drug Prec	Countries of destination for export of meth	IN	IN	India	18-08-2005	
1282	2007	20-12-2016	EN	REX	Countries fully applying REX system (No For	IN	IN	India	01-07-2018	
1338	2020	01-01-1984	EN	SPGL	GSP (R 12/978) - General arrangements	IN	IN	India	01-01-1984	
1396	2300	01-01-2002	EN	LOOMS	Silk or cotton handloom products	IN	IN	India	01-01-2002	
1411	2301	01-01-2002	EN	HANDY	Certain handicraft products (Handicrafts)	IN	IN	India	01-01-2002	
1503	2500	01-01-1988	EN	WTO	Member countries of WTO	IN	IN	India	01-01-1988	
1732	3100	21-03-2020	EN	EXP rest p	Countries - export restriction protective equ	IN	IN	India	21-03-2020	
1950	5001	19-07-2018	EN	SAVG	Countries subject to safeguard measures	IN	IN	India	19-07-2018	
2054	5002	02-02-2019	EN	DEF_SAVG	Countries subject to safeguard measures	IN	IN	India	02-02-2019	
2120										
2121										

Step 2. In the table "Duties Import 01-99", select the above-mentioned country groups and India (IN) in one of the column "Origin". You can work with either the codes or the descriptions.

Note: If the search needs to be done on a particular code, always keep in mind that the measure can be put at higher level of the nomenclature. Consequently make a search on all its parent-codes.

Ex: I am looking for the duties on code 8508 70 00 10. The measure could be set at the level 8508 70 or 8508 or 85.

14.3.2. Measures applicable according to certain conditions

In certain cases, the "duty" column does not contain a direct duty but a conditional expression. This means that the measure is applicable only according to certain conditions.

In tables "Duties Import 01-99" and "Duties Export 01-99", the conditions are displayed on the following model and presented on a single line. Conditions may be multiple. Every condition line is separated with a semi-colon ";". Different conditions types⁵ may be present in a measure.

The conditions are used in different cases.

14.3.2.1. Example of conditions used for restrictions on entry into free circulation (Presentation of a document restriction)

0100000000	01-01-2022	ERGA OMNES	Import control of organic products	Regulation 2306/21	Cond: B cert: C-644 (29); B cert: Y-929 (29); B (09):	1011	750
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The same measure, as displayed on the TARIC website.

⁵ For the list of existing conditions types, see "TARIC business codes", tab "Measure Conditions"

ERGA OMNES (ERGA OMNES 1011)

→|

Import control of organic products (01-01-2022 -)
(CD808)

Excluding: Switzerland (CH) , Iceland (IS) , Liechtenstein (LI) , Norway (NO)

[Hide conditions]

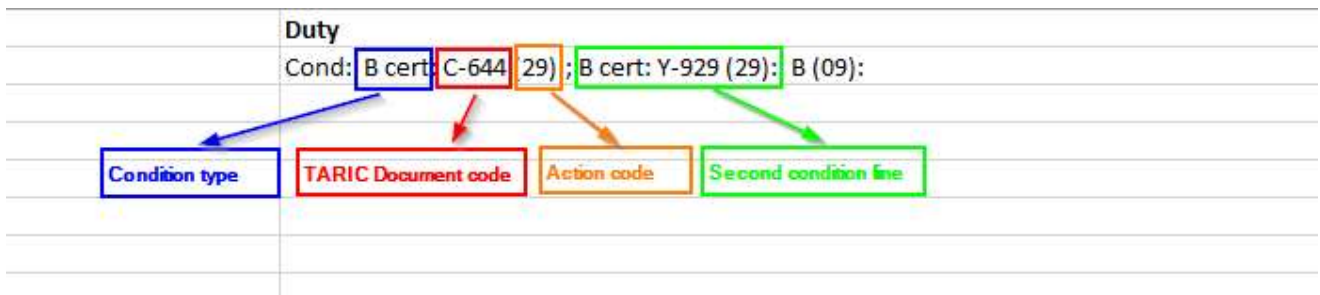
B1	Presentation of a certificate/licence/document C 644	Import/export allowed after control
B2	Presentation of a certificate/licence/document Y 929	Import/export allowed after control
B3	Presentation of a certificate/licence/document	Import/export not allowed after control

Additional information/Documents produced/Certificates and authorisations

C644 Certificate of inspection for organic products

Y929 Goods not concerned by Regulation (EU) 2018/848 (organic products)

[Specific Help]



The possible measure condition types and measure actions codes can be found in the tables "TARIC Business codes". The TARIC document codes are available in "Box 44 of the SAD".

Condition type "B" = Presentation of a certificate/licence/document

Action code "29" = Import/export allowed after control

Action code "09" = Import/export not allowed after control

The above-mentioned conditions should be read as follows.

As a reminder, the declared product is customs-cleared when the condition has been positively fulfilled or when one condition of each condition type has been positively fulfilled.

1. B1: If the declarant presents a certificate of inspection for organic products (the code C644 must be inserted in Box 44 of the SAD or D.E. 2/3 of the EU customs data model - EUCDM), then the import or export is allowed after control.

If the 1st condition is not fulfilled, the second condition must be tested.

2. B2: If the declarant insert the code Y929 (Goods not concerned by Regulation (EU) 2018/848 (organic products)) in Box 44 of the SAD or D.E. 2/3 of the EU customs data model - EUCDM), then the import or export is allowed after control.

If the 2nd condition is not fulfilled, the third condition must be tested.

3. B3: If the declarant does fulfil none of the previous conditions, then the import or export is not allowed after control.

14.3.2.2. Example of conditional duty rate in the entry prices

In some cases, the customs duty to pay can vary according to certain conditions. This means that more than one duty is linked to the measures and the conditions determine what duty rate to apply. This is the case for the entry prices⁶.

0709931000	01-08-2022	31-12-2022	Chile	Tariff preference	Decision 0979/02	Cond: V 48.800 EUR/DTN(01):0.000 % ; V 47.800 EUR/DTN(01):0.000 % + 1.000 EUR DTN ; V 46.800 EUR/DTN(01):0.000 % + 2.000 EUR DTN ; V 45.900 EUR/DTN(01):0.000 % + 2.900 EUR DTN ; V 44.900 EUR/DTN(01):0.000 % + 3.900 EUR DTN ; V 0.000 EUR/DTN(01):0.000 % + 15.200 EUR DTN	CL	142
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The same measure, as displayed on the TARIC website.

0709 93 10 ▾ - - - Courgettes (PN001)
 ERGA OMNES (ERGA OMNES 1011)
 → Third country duty (01-08-2022 - 31-12-2022) (PB001) R1832/21

[Hide conditions]

V1	Import price must be equal to or greater than the entry price (see components) 48.80 EUR / 100 kg	Apply the amount of the action (see components) 12.80 %
V2	Import price must be equal to or greater than the entry price (see components) 47.80 EUR / 100 kg	Apply the amount of the action (see components) 12.80 % + 1.00 EUR / 100 kg
V3	Import price must be equal to or greater than the entry price (see components) 46.80 EUR / 100 kg	Apply the amount of the action (see components) 12.80 % + 2.00 EUR / 100 kg
V4	Import price must be equal to or greater than the entry price (see components) 45.90 EUR / 100 kg	Apply the amount of the action (see components) 12.80 % + 2.90 EUR / 100 kg
V5	Import price must be equal to or greater than the entry price (see components) 44.90 EUR / 100 kg	Apply the amount of the action (see components) 12.80 % + 3.90 EUR / 100 kg
V6	Import price must be equal to or greater than the entry price (see components) 0 EUR / 100 kg	Apply the amount of the action (see components) 12.80 % + 15.20 EUR / 100 kg

[Specific Help]

Measure action “01” = Apply the amount of the action (see components)

The conditions will be read as follows by the national customs clearance systems of the Member States:

- V1: If the declared entry price is equal to or greater than **48.80 EUR per 100 kg**, the duty is 12.80%;
- V2: If the declared entry price is lower than 48.80 EUR per 100 kg, but greater than or equal to **47.80 EUR per 100 kg**, then the duty is 12.80% + 1.00 EUR per 100 kg;
- V3: If the declared entry price is lower than 47.80 EUR per 100 kg, but greater than or equal to **46.80 EUR per 100 kg**, then the duty is 12.80% + 2.00 EUR per 100 kg;
- V4: If the declared entry price is lower than 46.80 EUR per 100 kg, but greater than or equal to **45.90 EUR per 100 kg**, then the duty is 12.80% + 2.90 EUR per 100 kg;
- V5: If the declared entry price is lower than 45.90 EUR per 100 kg, but greater than or equal to **44.90 EUR per 100 kg**, then the duty is 12.80% + 3.90 EUR per 100 kg;
- V6: If the declared entry price is lower than 44.90 EUR per 100 kg, then the duty is 12.80% + 15.20 EUR per 100 kg;

Concretely, if the import price of the courgettes is 45.2 EUR/100 kg, which is higher than 44.9 EUR/100 kg but less than 45.9 EUR/100 kg, then the duty rate of 0% + 2.9 EUR/100 kg) will be applied.

14.3.2.3. Example of the conditional applicability of the duty

There are case where the duty is conditional to the completion of an action.

Two tables of data are necessary to build the TARIC measure: “Duties Import 01-99” (or Duties Export 01-99”) together with “Measure conditions”.

⁶ The entry prices are published annually in the Combined Nomenclature (see Part Three, Section I, Annex 2 to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Goods code	Add code	Order No.	Start date	End date	RED IN	Origin	Measure type	Legal base	Duty	Origin	Meas. Type code	
52	0101291000			01-01-2012			ERGA OMNES	Non preferential duty under	Regulation 1006/11	0.000 %	1011	105	

Source: Duties Import 01-99.xlsx (Nov. 2020)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Goods code	Add code	Order No.	Start date	End date	Origin	Meas. type	Meas. cond	Sequenc	Certificate	Cond. amount	Mon. unit	Meas. unit	Meas. unit	Meas. action
9	0101291000			01-01-2012		1011	105	B		1 N990					27
10	0101291000			01-01-2012		1011	105	B		2					08

Source: Measure conditions.xlsx (Nov. 2020)

The same measure, as displayed on the TARIC website.

0101 29 - - Other :

0101 29 10 ▼ - - - For slaughterer

ERGA OMNES (ERGA OMNES 1011)

→ Non preferential duty under end-use (01-01-2012 -) : **0 %** (EU001)

[R1006/11](#)

[Hide conditions]

B1	Presentation of a certificate/licence/document N 990	Apply the mentioned duty
B2	Presentation of a certificate/licence/document	Declared subheading not allowed

Additional information/Documents produced/Certificates and authorisations

N990 EUS - Authorisation for the use of end use procedure (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446)

[Specific Help]

The conditions will be read as follows by the national customs clearance systems of the Member States:

1. B1: If the customs declarant presents a valid certificate coded **N990** in Box 44 of the SAD or D.E. 2/3 of the EUCDM, the duty of 0% is applied.

If not, the next conditions must be tested.

2. B2: If the customs declarant does NOT present the document N990, the customs declaration is NOT allowed with the declared subheading. Consequently, the declaration must be modified accordingly.

14.3.2.4. Example of measure with multiple condition types

The measure below shows a duty conditional to the completion of two actions.

0102292910	090113	01-07-2022	30-06-2023	All third countries	Non preferential tari	Regulation 1988/20	16.000 % + 582.000 EUR TNE	1008	123
------------	--------	------------	------------	---------------------	-----------------------	--------------------	----------------------------	------	-----

Source: Duties Import 01-99.xlsx

0102292910	090113	01-07-2022	30-06-2023	1008	123	B	1 N990				27
0102292910	090113	01-07-2022	30-06-2023	1008	123	B	2				08
0102292910	090113	01-07-2022	30-06-2023	1008	123	S	1	56 EUR	NAR		27
0102292910	090113	01-07-2022	30-06-2023	1008	123	S	2	0 EUR	NAR		07

Source: Measure conditions.xlsx

The same measure, as displayed on the TARIC website.

All third countries (ALLTC 1008)

Non preferential tariff quota under end-use (01-07-2022 - 30-06-2023) : **16.00 % + 582.00 EUR / 1000 kg** (CD578) (EU001) (Order number: [090113](#))

R1988/20

Excluding: [United Kingdom \(GB\)](#)[\[Hide conditions\]](#)

B1	Presentation of a certificate/licence/document N 990	Apply the mentioned duty
B2	Presentation of a certificate/licence/document	Declared subheading not allowed
S1	Lodgement of a security 56.00 EUR / p/st	Apply the mentioned duty
S2	Lodgement of a security 0 EUR / p/st	Measure not applicable

Additional information/Documents produced/Certificates and authorisations

N990 EUS - Authorisation for the use of end use procedure (Column 8c, Annex A of Delegated Regulation (EU) 2015/2446)

[\[Specific Help\]](#)

1. B1: If the customs declarant presents a valid certificate coded **N990** in Box 44 of the SAD or D.E. 2/3 of the EUCDM, the duty of 16% + 582 EUR/T is applied. The condition type “S” must be tested.

If not, the next conditions must be tested.

2. B2: If the customs declarant does NOT present the document N990, the customs declaration is NOT allowed with the declared subheading. Consequently, the declaration must be modified accordingly.

AND

1. S1: If the declarant has lodge a security of an amount of 56 EUR per piece, the duty of 16% + 582 EUR/T is applied.

If not, the next conditions must be tested.

2. S2: If NO security has been lodge, the measure is not applicable, i.e.: the customs declaration is rejected.

Further examples of how to read the duties are detailed at the end of this document.

15. TARIC BUSINESS CODES

15.1. Types of Regulation

The role types (ROL_TYP_ID) identifies in TARIC the legal acts according to their nature.

15.2. Measure types

Measures are grouped by series (MEAS_TYP_SER_ID) according to their nature. The signification of the letter representing the series is defined in the table "Measure types series".

“TM code” is the Trade Movement code. Indicates whether the measure is used at import (0), export (1) or both (2)

15.3. Measure types series

Measure type series defines the groups of measure types according to their use in the declaration process.

15.4. Measure conditions

Conditions can be linked to measures. This means that the customs treatment (duty to pay, restrictions on import/export...) depends on certain conditions. These conditions can be the mandatory presentation of a certificate/licence, the respect of a minimum price for a declared product...

Conditions are sorted by types according to their meaning.

15.5. Certificate types

A TARIC certificate is either a document code, or a statement code. It is used in conditional measures. They are grouped by types according to their nature.

15.6. Measure actions

The measure actions represent the customs treatment in case the conditions are met. These actions can be: “entry into free circulation allowed or forbidden”, “application of a specific duty rate”...

In case the action is the application of a duty rate, the condition components contain the duty rate with possible measurement and monetary units.

15.7. Footnotes types

Footnotes are grouped by types according to their nature.

15.8. Duty expressions

See the document "TARIC Business codes" for a complete list of the Duty expressions.

In TARIC, duty expressions are used to express the way the duties have to be calculated. In the extracted data, the duty expression codes are never displayed but expressed by means of their label, e.g., %, + EA, MIN, MAX... (see column D).

The customs duties can be expressed in three different ways.

1. The **ad valorem** duty: the duty is a percentage of the value of the declared goods.
In the TARIC extractions, this is expressed by means of an amount followed by the "percent" character “%” (% = duty expression “01”)
Ex: 6.700 %

2. The **specific** duty: the duty is an amount of Euros per unit of measurement of the declared product (ex: weight, volume, number of pairs...).
In the TARIC extractions, this is expressed by means of an amount + monetary unit + measurement unit + a possible measurement unit qualifier to qualify the unit.
Ex: 10.000 EUR DTN, or 1.900 EUR HLT
3. The **compound** duty: the duty is a combination of an ad valorem duty and a specific duty.
Ex: 6.700 % MAX 35.150 EUR DTN, or 40.000 % + 121.000 EUR HLT + 20.600 EUR DTN
See Point No 16, from example 3 for a list of compound duties and the way to read them.

Particular cases

- Some duty expressions have more than one meaning, for example duty expression 01 (% or amount) means “a percentage of a value or an amount of monetary unit (always the EURO) per measurement unit of the product”. To express this latter amount, a monetary unit code (e.g., EUR, EUC) and a measurement unit code have both to be present in the measure.
- NIHIL (duty expression code 37). This expresses a TARIC measure that has no effect on the applicable duty and no effect on the restrictions to movement. It is used, for example, when a producer exporting goods to the EU is exempted from paying anti-dumping duties. In such a case, the anti-dumping TARIC measure linked to that producer contains duty expression 37.

The table columns are the following:

- (A) Code. This is the duty expression identifier used in the TARIC database.
- (B) Language.
- (C) Descr = meaning of the code.
- (D) Label. This is the way it is displayed on the website and in some cases in the database extractions.

15.9. Measurement units and measurement unit qualifiers

See the document "TARIC Business codes" for a complete list of the Measurement units and Measurements unit qualifiers.

The measurement unit can be qualified according to certain properties of the goods measured. E.g. the measurement "100 kilos" can be "100 kilos net dry matter", or "100 kilos live weight". The qualifiers of the measurement unit are "net dry matter" and "live weight".

15.10. Monetary Units

See the document "TARIC Business codes" for a complete list of the Monetary Units.

Note that specific duties are expressed in a monetary unit, which is Euro.

15.11. Measure actions

The measure actions are directly linked to the measure conditions. They represent the customs treatment in case the conditions are met, e.g. “entry into free circulation allowed” or “entry into free circulation forbidden”, application of a duty rate...

See the document "TARIC Business codes" for a complete list of the Measure actions.

EXAMPLES OF HOW TO READ THE CUSTOMS DUTIES

The codes for the measure types and measurement units in the duty expression mentioned below can be found in the document “TARIC Business codes”.

The country and country group codes can be found in the table extraction “Geographical areas composition” and “Geographical area descriptions”.

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
1	103	2403110000		1011	74.900 %	Origin: Erga Omnes - Third country duty: 74.9 %
Explanation: The third country duty is set for all origins (Erga Omnes) to 74.9% (of the declared customs value)						
2	695	0710400000		US	0.350 %	Origin: United States (US) - Additional duties: 0.35%
Explanation: The additional duties (695) are set to 0.35%. The additional duties are added to the "normal" duty paid.						
3	143	1704901000		IS	6.700 % MAX 35.150 EUR DTN	Origin: Iceland (IS) - Preferential tariff quota: 6.7 % MAX 35.15 EUR / 100 kg
Explanation: 6.7% but not more than EUR 35.15 per hectokilogram						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
4	103	3706909900		1011	5.400 % MAX 3.500 EUR HMT	Origin: Erga Omnes - Third country duty: 5.4 % MAX 3.5 EUR / 100 m
Explanation: 5.4% but not more than EUR 3.5 per hectometre						
5	142	5701109000		2020	6.400 % MAX 2.800 EUR MTK	Origin: GSP (R 12/978) - General arrangements – SPGL (2020) - Tariff preference: 6.4% MAX 2.8 EUR / m²
Explanation: 6.4% but not more than EUR 2.8 per square metre						
6	103	3302101000		1011	17.300 % MIN 1.000 EUR ASV X	Origin: Erga Omnes , Third country duty: 17.3 % MIN 1.0 EUR / % vol/hl
Explanation: 17.3 % but at least EUR 1.0 per % vol per hectolitre						
7	103	0704901000		1011	12.000 % MIN 0.400 EUR DTN	Origin: Erga Omnes - Third country duty: 12 % MIN 0.4 EUR / 100 kg
Explanation: 12% but at least EUR 0.4 per hectokilogram						
8	103	0705110000		1011	12.000 % MIN 2.000 EUR DTN G	Origin: Erga Omnes , Third country duty: 12.00 % MIN 2.00 EUR / 100 kg/br

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
Explanation: 12% but at least EUR 2 per hectokilogram gross						
9	103	2401109521		1011	18.400 % MIN 22.000 EUR DTN MAX 24.000 EUR DTN	Origin: Erga Omnes - Third country duty: 18.4 % MIN 22 EUR / 100 kg MAX 24 EUR / 100 kg
Explanation: 18.4%, but at least EUR 22 per hectokilogram, and not more than EUR 24 per hectokilogram						
10	103	9108200000		1011	5.000 % MIN 0.170 EUR NAR	Origin: Erga Omnes - Third country duty: 5 % MIN 0.17 EUR / p/st
Explanation: 5% but at least EUR 0.17 per number of items						
11	103	9102000000		1011	4.500 % MIN 0.300 EUR NAR MAX 0.800 EUR NAR	Origin: Erga Omnes - Third country duty: 4.50 % MIN 0.30 EUR / p/st MAX 0.80 EUR / p/st
Explanation: 4.5% but at least EUR 0.3 per number of items and not more than EUR 0.8 per number of items						
12	142	2009901100		CL	30.1% + 20.600 EUR DTN	Origin: Chile (CL) - Tariff preference: 30.1% + 20.6 EUR / 100 kg
Explanation: 30.1% + EUR 20.6 per hectokilogram						

	Meas. type	Goods	Add code	Or/dest	Duty as displayed in the extractions	Duty as displayed on the website
13	142	2008999100		SY	0.000 % + 3.800 EUR DTN E	Origin: Syria (SY) - Tariff preference: 0% + 3.800 EUR / 100 kg/net eda
Explanation: 0% + EUR 3.800 per hectokilogram net drained weight						
14	142	1702500000		TN	0.000 % + 50.700 EUR DTN M	Origin: Tunisia (TN) - Tariff preference: 0 % + 50.7 EUR / 100 kg/net mas
Explanation: 0% + EUR 50.7 per hectokilogram net dry matter						
15	142	3809103000		2012	0.000 % + 10.010 EUR DTN MAX 12.800 %	Origin: EEA , Tariff preference: 0 % + 10.01 EUR / 100 kg MAX 12.8 %
Explanation: (0% + 10 EUR per hectokilogram), but not more than 12.8%						
16	142	2105001000		FO	0.000 % + 20.200 EUR DTN MAX 19.400 % + 9.400 EUR DTN	Origin: Faroe Island (FO) - Tariff preference: 0 % + 20.20 EUR / 100 kg MAX 19.4 % + 9.40 EUR / 100 kg
Explanation: (0% + 20.200 EUR per hectokilogram) but not more than (19.4% + 9.4 EUR per hectokilogram)						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
17	143	2009619000		TR	0.000 % + 8.910 EUR HLT	Origin: Turkey (TR) - Preferential tariff quota: 0 % + 8.91 EUR / hl
Explanation: 0% + EUR 8.91 per hectolitre						
18	103	2009691100		1011	40.000 % + 121.000 EUR HLT + 20.600 EUR DTN	Origin: Erga Omnes - Third country duty: 40 % + 121 EUR / hl + 20.6 EUR / 100 kg
Explanation: 40% + EUR 121 per hectolitre + EUR 20.6 per hectokilogram						
19	142	2106909800		CL	5.500 % +EA	Origin: Chile (CL) - Tariff preference: 5.5% + EA (1)
Explanation: 5.5% + agricultural component						
20	142	0405201000		PE	6.700 % +EAR	Origin: Peru (PE) - Tariff preference: 6.7% + EAR(2)
Explanation: 6.7% + reduced agricultural component						
21	142	1905909000		ZA	0.000 % +EA MAX 20.700 % +ADFM	Origin: South Africa (ZA) - Tariff preference: 0 % + EA MAX 20.7 % +ADFM

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
Explanation: (0% + agricultural component) but not more than (20.7% + additional duty on flour)						
22	142	1704905100		TR	0.000 % +EA MAX 18.700 % +ADSZ	Origin: Turkey (TR) - Tariff preference: 0 % + EA(1) MAX 18.7 % +ADSZ(1)
Explanation: (0% + agricultural component) but not more than (18.7% + additional duty on sugar)						
23	143	1704905100		NO	0.000 % +EAR MAX 18.700 % +ADSZR	Origin: Norway (NO) - Preferential tariff quota: 0 % + EAR MAX 18.7 % +ADSZR
Explanation: (0% + reduced agricultural component), but not more than (18.7% + reduced additional duty on sugar)						
24	142	1905320500		2012	0.000 % +EAR MAX 20.700 % +ADFMR	Origin: EEA , Tariff preference: 0 % + EAR MAX 20.7 % +ADFMR
Explanation: (0% + reduced agricultural component), but not more than (20.7% + reduced additional duty on flour)						
25	143	1806321000		IS	4.100 % +EAR MAX 9.300 % +ADSZR MAX 35.150 EUR DTN	Origin: Iceland (IS) - Preferential tariff quota: 4.1 % + EAR MAX 9.3 % +ADSZR MAX 35.15 EUR / 100 kg
Explanation: (4.1% + reduced agricultural component), but not more than (9.3% + reduced additional duty on sugar) and not more than EUR 35.15 per hectokilogram						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
26	143	1704903000		IS	4.500 % + 22.550 EUR DTN MAX 9.400 % + 8.250 EUR DTN MAX 35.150 EUR DTN	Origin: Iceland (IS) - Preferential tariff quota: 4.50 % + 22.55 EUR / 100 kg MAX 9.40 % + 8.25 EUR / 100 kg MAX 35.15 EUR / 100 kg
Explanation: (4.5% + EUR 22.55 per hectokilogram) but not more than (9.4% + EUR 8.25 per hectokilogram) and an absolute maximum of EUR 35.15 per hectokilogram						
26	488	0807190090		1011	114.220 EUC DTN	Origin: Chile (CL) - Unit price: 114.22 EurUP / 100 kg
Explanation: EUR 114.22 (according to Article 169 of Regulation (EEC) No 2454/93) per hectokilogram						
27	103	2205909000		CL	0.000 EUR ASV X	Origin: Chile (CL) - Tariff preference: 0.0 EUR / % vol/hl
Explanation: EUR 0.0 per % vol/hectolitre						
28	103	2206001000		1011	1.300 EUR ASV X MIN 7.200 EUR HLT	Origin: Erga Omnes - Third country duty: 1.30 EUR / % vol/hl MIN 7.20 EUR / hl
Explanation: EUR 1.3 per % vol/hectolitre but at least EUR 7.2 per hectolitre						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
29	142	2208909100		CL	0.700 EUR ASV X + 4.400 EUR HLT	Origin: Chile (CL) - Tariff preference: 0.7 EUR / % vol/hl + 4.4 EUR / hl
Explanation: EUR 0.7 per % vol/hectolitre + EUR 4.4 per hectolitre						
30	680	0105111100	9000	1011	0.000 EUR CEN	Destination: Erga Omnes , Export refund (basic products): 0 EUR / 100 p/st
Explanation: EUR 0.0 per hundred items						
31	680	0404908300	9110	1009	0.000 EUR DTN	Destination: Erga Omnes , Export refund (basic products): 0 EUR / 100 kg
Explanation: EUR 0.0 per hectokilogram						
32	103	0705110000		1011	12.000 EUR DTN G	Origin: Erga Omnes , Third country duty: 12.00 EUR / 100 kg/br
Explanation: EUR 12.00 per hectokilogram gross						
33	680	0102902000	9100	1009	0.000 EUR DTN L	Destination: Erga Omnes , Export refund (basic products): 0 EUR / 100 kg live weight

	Meas. type	Goods	Add code	Or/dest	Duty as displayed in the extractions	Duty as displayed on the website
Explanation: EUR 0.0 per hectokilogram of live weight						
34	103	1702301000		1011	50.700 EUR DTN M	Origin: Erga Omnes , Third country duty: 50.70 EUR / 100 kg/net mas
Explanation: EUR 50.7 per hectokilogram net of dry matter						
35	105	1701121000		1011	33.900 EUR DTN R	Origin: Erga Omnes , Non preferential duty under end use: 33.90 EUR / 100 kg std qual
Explanation: EUR 33.9 per hectokilogram of the standard quality						
36	489	1702609500		1011	0.400 EUR DTN Z	Origin: Erga Omnes , Representative price (sugar): 0.40 EUR / 100 kg/net/%sacchar
Explanation: EUR 0.40 per hectokilogram per 1% by weight of sucrose						
37	142	2204109400		TN	6.400 EUR HLT	Origin: Tunisia (TN) - Tariff preference: 6.4 EUR / hl
Explanation: EUR 6.4 per hectolitre						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
38	103	2307001900		1011	1.620 EUR KGM A	Origin: Erga Omnes - Third country duty: 1.62 EUR / kg/tot/alc
Explanation: EUR 1.62 per kilogram total alcohol						
39	103	0403103100		1011	0.170 EUR KGM P + 21.100 EUR DTN	Origin: Erga Omnes – Third country duty: 0.170 EUR / kg/lactic matter + 21.1 EUR / 100 kg
Explanation: EUR 0.170 per kilogram of lactic matter + EUR 21.1 per hectokilogram						
40	142	0404104800		CAMER	0.000 EUR KGM T	Origin: Central America (CAMER) - Tariff preference: 0 EUR / kg/dry lactic matter
Explanation: EUR 0.05 per kilogram of dry lactic matter						
41	103	0404107200		1011	0.070 EUR KGM T + 16.800 EUR DTN	Origin: Erga Omnes – Third country duty: 0.07 EUR / kg/dry lactic matter + 16.8 EUR / 100 kg
Explanation: EUR 0.07 per kilogram of dry lactic matter + EUR 16.8 per hectokilogram						
42	143	0407110000		MX	17.500 EUR MIL	Origin: Mexico (MX) - Preferential tariff quota (MX): 17.5 EUR / 1000 p/st

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
Explanation: EUR 17.5 per 1 000 items						
43	103	9111000000		1011	0.500 EUR NAR MIN 2.700 % MAX 4.600 %	Origin: Erga Omnes , Third country duty: 0.5 EUR / p/st MIN 2.7 % MAX 4.6 %
Explanation: EUR 0.5 per number of items but at least 2.7% and not more than 4.6%						
44	103	1002000000	2551	1011	13.320 EUR TNE	Origin: Erga Omnes , Third country duty: 13.32 EUR / 1000 kg
Explanation: EUR 13.32 per tonne						
45	552	1516209821	A938	US	115.600 EUR TNE I	Destination: United States (US) - Definitive anti-dumping duty: 115.60 EUR / 1000 kg/biodiesel
Explanation: EUR 115.6 per tonne of biodiesel content						
46	552	2207100012		US	62.300 EUR TNE K	Destination: United States (US) - Definitive anti-dumping duty: 62.30 EUR / 1000 kg/bioethanol
Explanation: EUR 62.3 per tonne of bioethanol content						

	Meas. type	Goods	Add code	Or/ dest	Duty as displayed in the extractions	Duty as displayed on the website
47	680	2106905900	9000	1011	4.913 EUR TNE Z	Destination: Erga Omnes - Export refund (basic products): 4.913 EUR / 1000 kg/net/%saccha.
Explanation: EUR 4.913 per tonne per 1% by weight of sucrose						
48	123	1701131000		AU	98.000 EUR TNE + 1.372 EUR DAP	Origin: Australia (AU) - Non preferential tariff quota under end use: 98.00 EUR / 1000 kg + 1.372 EUR / 10 000 kg/polar
Explanation: EUR 98 per tonne + EUR 1.372 per decatonne, corrected according to polarisation						

GLOSSARY

Autonomous tariff quota	Limited quantity (volume) of imported goods available at a reduced or free duty during a certain period. They are identified with a quota order number.
End date	Last date of validity of a TARIC object.
Erga Omnes	Erga Omnes is an origin and designates all countries outside the customs territory of the European Union.
Period of description	<p>Period of time during which the description of a code remains unchanged. The period of descriptions are used for descriptive codes in the TARIC database (goods codes, additional codes, geographical area codes, footnote codes...).</p> <p>The description has only a start date but no end date. The first period of description will be the creation date of a code.</p> <p>The same period of description is applicable to all languages.</p>
Quota order number	The order number is an alternative identification of a TARIC measure. It is defined for tariff quotas, ceilings, and surveillances. If an operator wants to benefit from a tariff quota, he/she must refer to it via the order number in the customs declaration.
Validity Start date (end date)	First date of validity of a TARIC object. The start date and the end date of a code define the period during which the code is valid and can be declared in customs. This is the "validity period" of the code. If the end date is empty, this means that it is not defined at the instant of the extraction of the data and the validity period of the code is said to be "open".
TARIC measure	A measure is mainly the application, during a certain period of time, of an aspect of the Union tariff and commercial legislation to goods imported from a certain origin or exported to a certain destination. This measure is implemented in the TARIC database.