

Opozorilo: Splošna določila so del tiskane verzije TARIC podatkovne zbirke. Odstavki in stolpci, omenjeni v besedilu se tako nanašajo na sistem, v katerem so podatki razvrščeni v tiskani obliki.

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General rules concerning duties

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Community has concluded Agreements containing the most-favoured-nation tariff clause are the conventional duties shown in column 3 of the schedule of duties contained in Annex I to Commission Regulation (EC) No 1832/2002 (1). Unless the context otherwise requires, these conventional duties are applicable to goods, other than those referred to above, imported from any third country. The autonomous duties shown by means of a footnote in Annex I to Regulation (EC) No 1832/2002 are applicable when they are less than the conventional duties.

In column 7 TARIC shows the applicable duties, which are:

- the conventional duty, or
- the autonomous duty, or
- a combination of the two duties, or
- a suspension of the autonomous or conventional duty.

2. Point 1 does not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable pursuant to agreements.

3. Points 1 and 2 do not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community law.

4. The duties expressed simply as numbers in columns 7 to 11 are ad valorem duties.

5. The symbol 'EA' or 'EAR' in columns 7 to 11 indicates that the goods concerned are chargeable with an 'agricultural component' determined under the regulations relating to trade in certain goods processed from agricultural products. The amount of the agricultural component is given in Annex 1.

6. The comment ‘AD S/Z’ or ‘AD S/ZR’ or ‘AD F/M’ or ‘AD F/MR’ in columns 7 to 11 in Chapters 17 to 19 indicates an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the rules concerning trade in certain processed agricultural products. The amount of the additional duty is given in Annex 1.

The maximum rate of duty (MAX) to which the symbol relates consists of an ad valorem duty plus the additional duty.

7. In Chapter 22 the comment ‘EUR % vol/hl’ in columns 7 to 11 means that a specific duty, expressed in euro, is to be calculated for each percentage volume of alcohol per hectolitre. Thus an alcoholic beverage having an alcoholic volume of 40 % is to be charged as follows:

— ‘1 EUR % vol/hl’ = EUR 1 \square 40 giving a duty of EUR 40 per hectolitre, or

— ‘1 EUR % vol/hl + 5 EUR/hl’ = EUR 1 \square 40 plus EUR 5 giving a duty of EUR 45 per hectolitre.

When the symbol ‘MIN’ is shown (for example ‘1,6 EUR/% vol/hl MIN 9 EUR/hl’), it means that the duty, calculated on the basis of the abovementioned rule, is to be compared with the minimum duty (for example ‘9 EUR/hl’) and the higher of the two is to be applied.

Abbreviations referring to measures

The prefix ‘A’ attached to the following abbreviations means that the measures concerned are linked to an additional code.

APPL	pharmaceutical substances
CTDUM	control: anti-dumping/countervailing duties
DUMP, COMP	anti-dumping and countervailing duties
DURX	export restrictions
K	tariff quota/fixed duty-free or reduced duty amount
LPQ	entry into free circulation (quantitative limitation)
LPR	entry into free circulation (restriction)
LPS	entry into free circulation (prior surveillance)
NTDUM	notice of initiation of an anti-dumping or countervailing proceeding
OPQ	tariff preference on re-importation after outward processing
OPS	posteriori surveillance within the scope of outward processing
OPT	entry into free circulation after outward-processing traffic
P	preferential ceiling
PCDUM	pending collection of anti-dumping/countervailing duties
PRO	import prohibition
PRX	export prohibition
QX	export authorisation (quantitative limitation)
RGDUM	anti-dumping or countervailing registration
RIX	export refund (ingredients)
RX	export authorisation (restriction)

S	tariff suspension
SPDUM	suspended anti-dumping or countervailing duties
SPX	export authorisation (prior surveillance)
SREF	Statistic — reference price fish
SUR	a posteriori import surveillance
SUX	a posteriori export surveillance
TC	— no origin: possible countervailing charge — plus origin: applicable countervailing charge

Abbreviations used for the application of rates

+ AD F/M	+ additional duty on flour
+ AD F/M R	+ reduced additional duty on flour
+ AD S/Z	+ additional duty on sugar
+ AD S/Z R	+ reduced additional duty on sugar
+ EA	+ agricultural component
+ EAR	+ reduced agricultural component
MAX	maximum applicable duty
MIN	minimum applicable duty

Units of measurement

c/k	carats (1 metric carat = 200 mg)
ce /e l	number of cells
ct/l	carrying capacity in tonnes (1)
g	gram
gi F/S	gram of fissile isotopes
GT	gross tonnage
kg	kilogram
kg/br	kilogram gross weight
kg C5H14 ClNO	kilogram of cholinechloride
kg H2O2	kilogram of hydrogen peroxide
kg K2O	kilogram of potassium oxide
kg KOH	kilogram of potassium hydroxide(caustic potash)
kg me t. am.	kilogram of methylamines
kg/net	kilogram net weight
kg/net eda	kilogram net weight drained
kg/net mas	kilogram net weight on the dry matter
kg tot/alc.	kilogram of total alcohol
kg 90% sdt	kilogram of substance 90 % dry
kg N	kilogram of nitrogen
kg NaOH	kilogram of sodium hydroxide(caustic soda)

kg P ₂ O ₅	kilogram of phosphorus pentoxide (phosphoric anhydride)
kg U	kilogram of uranium
1 000 kWh	1 000 kilowatt hours
l	litre
l alc. 100 %	litre pure(1 00 %) alcohol
hl	hectolitre
1 000 l	1 000 litres
b/f	per flask
m	me tre
m ²	square metre
m ³	cubic metre
1 000 m ³	1 000 cubic metres
pa	number of pairs
p/st	number of items
100 p/st	100 items
1 000 p/st	1 000 ite ms
TJ	terajoule(gross calorific value)

(1) ‘Carrying capacity in tonnes’ (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships’ stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers), and their baggage, are also excluded.

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