

Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff  
and statistical nomenclature and on the Common Customs Tariff

Article 1	(1) A goods nomenclature, hereinafter called the ‘ Combined Nomenclature...
Article 2	An Integrated Tariff of the European Communities, hereinafter referred to...
Article 3	(1) Each CN subheading shall have an eight digit code...
Article 4	.....
Article 5	(1) The Taric shall be used by the Commission and...
Article 6	The Taric shall be established, updated, managed and disseminated by...
Article 7	.....
Article 8	The committee provided for in Article 247 of the Community...
Article 9	(1) Measures relating to the matters set out below shall...
Article 10	(1) The Commission shall be assisted by the Customs Code...
Article 11	.....
Article 12	(1) The Commission shall adopt each year, a regulation reproducing...
Article 13	.....
Article 14	Where a tariff preference is granted on the basis or...
Article 15	(1) The codes and the descriptions of goods established on...
Article 16	Regulations (EEC) No 950/68 and (EEC) No 97/69 are hereby...
Article 17	This Regulation shall enter into force on the third day...
	Signature

---

ANNEX I  
COMBINED NOMENCLATURE  
  
PART ONE  
PRELIMINARY PROVISIONS  
  
SECTION I  
GENERAL RULES

- A. General rules for the interpretation of the Combined Nomenclature
- B. General rules concerning duties
- C. General rules applicable both to nomenclature and to duties

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## SECTION II

### SPECIAL PROVISIONS

- A. Goods for certain categories of ships, boats and other vessels...
- B. Civil aircraft and goods for use in civil aircraft
- C. Pharmaceutical products
- D. Standard rate of duty
- E. Containers and packing materials
- F. Favourable tariff treatment by reason of the nature of the...

### SIGNS, ABBREVIATIONS AND SYMBOLS

Note:

### SUPPLEMENTARY UNITS

## PART TWO

### SCHEDULE OF CUSTOMS DUTIES

## SECTION I

### LIVE ANIMALS; ANIMAL PRODUCTS

#### Notes

- 1. Any reference in this section to a particular genus or...
- 2. Except where the context otherwise requires, throughout the nomenclature any...

## CHAPTER 1

### LIVE ANIMALS

#### Note

- 1. This chapter covers all live animals, except:

## CHAPTER 2

### MEAT AND EDIBLE MEAT OFFAL

#### Note

- 1. This chapter does not cover:

#### Additional notes

- 1. The following expressions have the meanings hereby assigned to them:...
- 2. The following expressions have the meanings hereby assigned to them:...
- 3. For the purposes of heading 0204, the following expressions...
- 4. The following expressions have the meanings hereby assigned to them:...
- 5. The duty rate applicable to mixtures falling in this chapter...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

6. Uncooked seasoned meats fall in Chapter 16. ‘ Seasoned meat ’...
7. For the purposes of subheadings 0210 11 to 0210 93...

### CHAPTER 3

## FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

#### Notes

1. This chapter does not cover:
2. In this chapter, the term ‘ pellets ’ means products...

#### Additional notes

1. For the purposes of subheadings 0305 32 11 and 0305...
2. For the purposes of the subheadings referred to in the...

### CHAPTER 4

## DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

1. The expression ‘ milk ’ means full-cream milk or partially...
2. For the purposes of heading 0405 :
3. Products obtained by the concentration of whey and with the...
4. This chapter does not cover:

#### Subheading notes

1. For the purposes of subheading 0404 10 , the expression...
2. For the purposes of subheading 0405 10 , the term...

#### Additional notes

1. The duty rate applicable to mixtures falling in headings 0401...
2. For the purposes of subheadings 0408 11 and 0408 19...
3. Dairy produce of Chapter 4 includes dairy permeates, which are...
4. For the purposes of subheadings 0404 10 and 0404 90...

### CHAPTER 5

## PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 0501 , the sorting of...
3. Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar...
4. Throughout the nomenclature, the expression ‘ horsehair ’ means hair...

### SECTION II

## VEGETABLE PRODUCTS

#### Note

1. In this section, the term ‘ pellets ’ means products...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 6

### LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

#### Notes

1. Subject to the second part of heading 0601, this...
2. Any reference in heading 0603 or 0604 to goods of...

## CHAPTER 7

### EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

#### Notes

1. This chapter does not cover forage products of heading 1214...
2. In headings 0709 to 0712, the word 'vegetables' includes...
3. Heading 0712 covers all dried vegetables of the kinds falling...
4. However, dried or crushed or ground fruits of the genus...

## CHAPTER 8

### EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

#### Notes

1. This chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the...
3. Dried fruit or dried nuts of this chapter may be...

#### Additional notes

1. The content of various sugars expressed as sucrose (sugar content)...
2. For the purposes of subheadings 0811 90 11, 0811...
3. For the purposes of subheadings 0811 90 11, 0811...

## CHAPTER 9

### COFFEE, TEA, MATÉ AND SPICES

#### Notes

1. Mixtures of the products of headings 0904 to 0910 are...
2. This chapter does not cover cubeb pepper (Piper cubeba...

#### Additional note

1. The rate of duty applicable to mixtures referred to in...

## CHAPTER 10

### CEREALS

#### Notes

1. The products specified in the headings of this chapter are...
2. Heading 1005 does not cover sweetcorn (Chapter 7).

#### Subheading note

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

1. The term ‘durum wheat’ means wheat of the species *Triticum*...

Additional notes

1. The following terms have the meanings hereunder assigned to them:...
2. The duty-rate applicable to mixtures of this chapter is as...

## CHAPTER 11

### PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes

1. This chapter does not cover:
2. Products from the milling of the cereals listed in the...
3. For the purposes of heading 1103, the terms ‘groats’...

Additional notes

1. The duty-rate applicable to mixtures of this chapter shall be...
2. For the purposes of heading 1106, the terms ‘...

## CHAPTER 12

### OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes

1. Heading 1207 applies, inter alia, to palm nuts and kernels,...
2. Heading 1208 applies not only to non-defatted flours and meals...
3. For the purposes of heading 1209, beet seeds, grass...
4. Heading 1211 applies, inter alia, to the following plants or...
5. For the purposes of heading 1212, the term ‘seaweeds’...

Subheading note

1. For the purposes of subheading 1205 10, the expression...

## CHAPTER 13

### LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading 1302 applies, inter alia, to liquorice extract and extract...

Additional note

1. Mixtures of pectic substances and sugar, with a sugar content...

## CHAPTER 14

### VEGETABLE PLAINTING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This chapter does not cover the following products which are...
2. Heading 1401 applies, inter alia, to bamboos (whether or not...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

3. Heading 1404 does not apply to wood wool (heading 4405...

### SECTION III

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

#### CHAPTER 15

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

##### Notes

1. This chapter does not cover:
2. Heading 1509 does not apply to oils obtained from olives...
3. Heading 1518 does not cover fats or oils or their...
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and...

##### Subheading note

1. For the purposes of subheadings 1514 11 and 1514 19...

##### Additional notes

1. For the purposes of subheadings 1507 10 , 1508 10...
2. Headings 1509 and 1510 cover only oils derived solely from...
3. Subheadings 1522 00 31 and 1522 00 39 do not...
4. The analytical methods for the determination of the characteristics of...
5. Food preparations made from products of Chapter 15 presented in...

### SECTION IV

#### PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

##### Note

1. In this section, the term ‘ pellets ’ means products...

#### CHAPTER 16

#### PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

##### Notes

1. This chapter does not cover meat, meat offal, fish, crustaceans,...
2. Food preparations fall in this chapter provided that they contain...

##### Subheading notes

1. For the purposes of subheading 1602 10 , the expression...
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in...

##### Additional notes

1. For the purposes of subheadings 1602 31 11 , 1602...
2. For the purposes of subheadings 1602 41 10 , 1602...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## CHAPTER 17

### SUGARS AND SUGAR CONFECTIONERY

#### Note

1. This chapter does not cover:

#### Subheading notes

1. For the purposes of subheadings 1701 12 , 1701 13...
2. Subheading 1701 13 covers only cane sugar obtained without centrifugation,...

#### Additional notes

1. For the purposes of subheadings 1701 12 10 , 1701...
2. The duty applicable to raw sugar of subheadings 1701 12...
3. For the purposes of subheading 1701 99 10 , '...
4. For products of subheadings 1702 20 10 , 1702 60...
5. For the purposes of subheadings 1702 30 10 , 1702...
6. ' Inulin syrup ' means:
7. When imported in the form of an assortment, goods of...
8. Throughout the nomenclature, mixtures of sugar with small amounts of...

## CHAPTER 18

### COCOA AND COCOA PREPARATIONS

#### Notes

1. This chapter does not cover the preparations of heading 0403...
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to...

#### Additional notes

1. When imported in the form of an assortment, goods of...
2. Subheadings 1806 90 11 and 1806 90 19 do not...

## CHAPTER 19

### PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 1901 :
3. Heading 1904 does not cover preparations containing more than 6 %...
4. For the purposes of heading 1904 , the expression '...

#### Additional notes

1. Goods of subheadings 1905 31 , 1905 32 , 1905...
2. The expression ' sweet biscuits ' in subheading 1905 31...
3. Subheading 1905 90 20 covers only dry and brittle products....
4. Food preparations of flour, groats, meal, starch or malt extract...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## CHAPTER 20

### PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

#### Notes

1. This chapter does not cover:
2. Headings 2007 and 2008 do not apply to fruit jellies,...
3. Headings 2001, 2004 and 2005 cover, as the case...
4. Tomato juice, the dry weight content of which is 7 %...
5. For the purposes of heading 2007, the expression ‘...
6. For the purposes of heading 2009, the expression ‘...

#### Subheading notes

1. For the purposes of subheading 2005 10, the expression...
2. For the purposes of subheading 2007 10, the expression...
3. For the purposes of subheadings 2009 12, 2009 21...

#### Additional notes

1. For the purposes of heading 2001, vegetables, fruit, nuts...
2. The content of various sugars expressed as sucrose (sugar content)...
3. The products of subheadings 2008 20 to 2008 80, ...
4. For the purposes of subheadings 2008 30 11 to 2008...
5. The following is to be applied to the products as...
6. For the purposes of subheadings 2009 69 51 and 2009...
7. For the purposes of subheadings 2001 90 92, 2006...
8. For the purposes of subheadings 2001 90 92, 2006...
9. Seaweeds and other algae prepared or preserved by processes not...

## CHAPTER 21

### MISCELLANEOUS EDIBLE PREPARATIONS

#### Notes

1. This chapter does not cover:
2. Extracts of the substitutes referred to in note 1(b) are to...
3. For the purposes of heading 2104, the expression ‘...

#### Additional notes

1. For the purposes of subheadings 2106 10 20 and 2106...
2. For the purposes of subheading 2106 90 20, ‘...
3. For the purposes of subheading 2106 90 30, the...
4. For products of subheadings 2106 90 30 and 2106 90...
5. Other food preparations presented in measured doses, such as capsules,...
6. Preparations with a basis of coffee, tea or maté or...

## CHAPTER 22

### BEVERAGES, SPIRITS AND VINEGAR

#### Notes

1. This chapter does not cover:
2. For the purposes of this chapter and of Chapters 20 and...
3. For the purposes of heading 2202, the term ‘...



**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

Subheading note

1. For the purposes of subheading 2204 10 , the expression...

Additional notes

1. Subheading 2202 10 00 covers waters, including mineral waters and...
2. For the purposes of headings 2204 and 2205 and subheading ...
3. For the purposes of subheading 2204 30 10 , ‘...
4. For the purposes of subheadings 2204 21 , 2204 22...
5. Subheadings 2204 21 11 to 2204 21 98 , 2204...
6. For the purposes of subheadings 2204 10 , 2204 21...
7. For the purposes of subheadings 2204 30 92 and 2204...
8. Only vermouth and other wine of fresh grapes flavoured with...
9. For the purposes of subheading 2206 00 10 , the...
10. For the purposes of subheadings 2206 00 31 and 2206...
11. For the purposes of subheadings 2209 00 11 and 2209...
12. Subheading 2207 20 covers mixtures of ethyl alcohol used as...
13. For the purposes of subheadings 2202 99 11 and 2202...

## CHAPTER 23

### RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note

1. Heading 2309 includes products of a kind used in animal...

Subheading note

1. For the purposes of subheading 2306 41 , the expression...

Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only...
2. Subheading 2306 90 05 includes only residues from the extraction...
3. For the purposes of subheadings 2307 00 11 , 2307...
4. For the purposes of subheadings 2309 10 11 to 2309...
5. Subheading 2309 90 20 includes only residues from the manufacture...

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

1. This chapter does not cover medicinal cigarettes (Chapter 30).

Subheading note

1. For the purposes of subheading 2403 11 , the expression...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SECTION V

### MINERAL PRODUCTS

#### CHAPTER 25

##### SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

###### Notes

1. Except where their context or note 4 to this chapter otherwise...
2. This chapter does not cover:
3. Any products classifiable in heading 2517 and any other heading...
4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites,...

#### CHAPTER 26

##### ORES, SLAG AND ASH

###### Notes

1. This chapter does not cover:
2. For the purposes of headings 2601 to 2617, the...
3. Heading 2620 applies only to:

###### Subheading notes

1. For the purposes of subheading 2620 21, 'leaded...
2. Slag, ash and residues containing arsenic, mercury, thallium or their...

#### CHAPTER 27

##### MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

###### Notes

1. This chapter does not cover:
2. References in heading 2710 to 'petroleum oils and oils obtained...
3. For the purposes of heading 2710, 'waste oils' means...

###### Subheading notes

1. For the purposes of subheading 2701 11, 'anthracite...
2. For the purposes of subheading 2701 12, 'bituminous...
3. For the purposes of subheadings 2707 10, 2707 20...
4. For the purposes of subheading 2710 12, 'light...
5. For the purposes of the subheadings of heading 2710, ...

###### Additional notes

1. For the purposes of subheading 2707 99 80, the...
2. For the purposes of heading 2710:
3. For the purposes of heading 2712, the expression '...
4. For the purposes of subheadings 2712 90 31 to 2712...
5. For the purposes of headings 2710, 2711 and 2712...
6. The quantities of products which may be obtained during chemical...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes

1. Goods (other than radioactive ores) answering to a description in...
2. Subject to note 1 above, goods classifiable in heading 3004 ,...
3. Goods put up in sets consisting of two or more...

## CHAPTER 28

### INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

#### Notes

1. Except where the context otherwise requires, the headings of this...
2. In addition to dithionites and sulfoxylates, stabilised with organic substances...
3. Subject to the provisions of note 1 to Section VI, this chapter...
4. Chemically defined complex acids consisting of a non-metal acid of...
5. Headings 2826 to 2842 apply only to metal or ammonium...
6. Heading 2844 applies only to:
7. Heading 2853 includes copper phosphide (phosphor copper) containing more than...
8. Chemical elements (for example, silicon and selenium) doped for use...

#### Subheading note

1. For the purposes of subheading 2852 10 , the expression...

#### Additional note

1. Unless provided otherwise, the salts specified in subheadings include acid...

## CHAPTER 29

### ORGANIC CHEMICALS

#### Notes

1. Except where the context otherwise requires, the headings of this...
2. This chapter does not cover:
3. Goods which could be included in two or more of...
4. In headings 2904 to 2906 , 2908 to 2911 and...
5. The esters of acid-function organic compounds of sub-chapters I to VII...
6. The compounds of headings 2930 and 2931 are organic compounds...
7. Headings 2932 , 2933 and 2934 do not include epoxides...
8. For the purposes of heading 2937 :

#### Subheading notes

1. Within any one heading of this chapter, derivatives of a...
2. Note 3 to Chapter 29 does not apply to the subheadings of...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 30

### PHARMACEUTICAL PRODUCTS

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 3002, the expression ‘...’
3. For the purposes of headings 3003 and 3004 and of...
4. Heading 3006 applies only to the following, which are to...

#### Subheading notes

1. For the purposes of subheadings 3002 13 and 3002 14...
2. Subheadings 3003 60 and 3004 60 cover medicaments containing artemisinin...

#### Additional note

1. Heading 3004 includes herbal medicinal preparations and preparations based on...

## CHAPTER 31

### FERTILISERS

#### Notes

1. This chapter does not cover:
2. Heading 3102 applies only to the following goods, provided that...
3. Heading 3103 applies only to the following goods, provided that...
4. Heading 3104 applies only to the following goods, provided that...
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether...
6. For the purposes of heading 3105, the term ‘...’

## CHAPTER 32

### TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

#### Notes

1. This chapter does not cover:
2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers...
3. Headings 3203, 3204, 3205 and 3206 apply also...
4. Heading 3208 includes solutions (other than collodions) consisting of any...
5. The expression ‘colouring matter’ in this chapter does...
6. The expression ‘stamping foils’ in heading 3212 applies only to...

## CHAPTER 33

### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

#### Notes

1. This chapter does not cover:
2. The expression ‘odoriferous substances’ in heading 3302 refers...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

3. Headings 3303 to 3307 apply, inter alia, to products, whether...
4. The expression 'perfumery, cosmetic or toilet preparations' in...

## CHAPTER 34

### SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, 'DENTAL WAXES' AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 3401, the expression '...
3. For the purposes of heading 3402, 'organic surface-active agents'...
4. In heading 3403, the expression 'petroleum oils and...
5. In heading 3404, subject to the exclusions provided below,...

## CHAPTER 35

### ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 3505, the term 'dextrins'...

#### Additional note

1. Subheading 3504 00 10 covers concentrated milk proteins with a...

## CHAPTER 36

### EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

#### Notes

1. This chapter does not cover separate chemically defined compounds other...
2. The expression 'articles of combustible materials' in heading 3606 applies...

## CHAPTER 37

### PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

#### Notes

1. This chapter does not cover waste or scrap.
2. In this chapter, the word 'photographic' relates to...

#### Additional notes

1. In the case of sound films imported in two bands...
2. The expression 'newsreels' (subheading 3706 90 52)...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

## CHAPTER 38

### MISCELLANEOUS CHEMICAL PRODUCTS

#### Notes

1. This chapter does not cover:
2. For the purpose of heading 3822, the expression ‘...’
3. Heading 3824 includes the following goods which are not to...
4. Throughout the nomenclature, ‘municipal waste’ means waste of a kind...
5. For the purposes of heading 3825, ‘sewage sludge’...
6. For the purposes of heading 3825, the expression ‘other’...
7. For the purposes of heading 3826, the term ‘...’

#### Subheading notes

1. Subheadings 3808 52 and 3808 59 cover only goods of...
2. Subheadings 3808 61 to 3808 69 cover only goods of...
3. Subheadings 3824 81 to 3824 88 cover only mixtures and...
4. For the purposes of subheadings 3825 41 and 3825 49...

## SECTION VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### Notes

1. Goods put up in sets consisting of two or more...
2. Except for the goods of heading 3918 or 3919, ...

## CHAPTER 39

### PLASTICS AND ARTICLES THEREOF

#### Notes

1. Throughout the nomenclature, the expression ‘plastics’ means those materials of...
2. This chapter does not cover:
3. Headings 3901 to 3911 apply only to goods of a...
4. The expression ‘copolymers’ covers all polymers in which no single...
5. Chemically modified polymers, that is those in which only appendages...
6. In headings 3901 to 3914, the expression ‘primary forms’...
7. Heading 3915 does not apply to waste, parings and scrap...
8. For the purposes of heading 3917, the expression ‘...’
9. For the purposes of heading 3918, the expression ‘...’
10. In headings 3920 and 3921, the expression ‘plates’...
11. Heading 3925 applies only to the following articles, not being...

#### Subheading notes

1. Within any one heading of this chapter, polymers (including copolymers)...
2. For the purposes of subheading 3920 43, the term...

#### Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 40

### RUBBER AND ARTICLES THEREOF

#### Notes

1. Except where the context otherwise requires, throughout the nomenclature the...
2. This chapter does not cover:
3. In headings 4001 to 4003 and 4005, the expression...
4. In note 1 to this chapter and in heading 4002, ...
5. Headings 4001 and 4002 do not apply to any rubber...
6. For the purposes of heading 4004, the expression ‘...
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension...
8. Heading 4010 includes conveyor or transmission belts or belting of...
9. In headings 4001, 4002, 4003, 4005 and...

#### Additional note

1. Where the woven, knitted or crocheted fabrics, felt or nonwovens...

## SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;  
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR  
CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

## CHAPTER 41

### RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

#### Notes

1. This chapter does not cover:
2. Headings 4104 to 4106 do not cover hides and skins...
3. Throughout the nomenclature, the expression ‘ composition leather ’ means...

## CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS;  
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;  
ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

#### Notes

1. For the purposes of this chapter, the term ‘ leather...’
2. This chapter does not cover:
3. In addition to the provisions of note 2 above, heading 4202...
4. For the purposes of heading 4203, the expression ‘ ...’

#### Additional note

1. For the purposes of the subheadings of heading 4202, ...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 43

### FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

#### Notes

1. Throughout the nomenclature, references to ‘ furskins ’ , other...
2. This chapter does not cover:
3. Heading 4303 includes furskins and parts thereof, assembled with the...
4. Articles of apparel and clothing accessories (except those excluded by...
5. Throughout the nomenclature, the expression ‘ artificial fur ’ means...

## SECTION IX

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK

## CHAPTER 44

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

#### Notes

1. This chapter does not cover:
2. In this chapter, the expression ‘ densified wood ’ means...
3. Headings 4414 to 4421 apply to articles of the respective...
4. Products of heading 4410 , 4411 or 4412 may be...
5. Heading 4417 does not apply to tools in which the...
6. Subject to note 1 above and except where the context otherwise...

#### Subheading note

1. For the purposes of subheading 4401 31 , the expression...

#### Additional notes

1. For the purposes of heading 4405 , ‘ wood flour...’
2. For the purposes of subheadings 4414 00 10 , 4418...

## CHAPTER 45

### CORK AND ARTICLES OF CORK

#### Note

1. This chapter does not cover:

## CHAPTER 46

### MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK

#### Notes

1. In this chapter, the expression ‘ plaiting materials ’ means...
2. This chapter does not cover:
3. For the purposes of heading 4601 , the expression ‘ ...’



**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## SECTION X

### PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

#### CHAPTER 47

#### PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD

##### Note

1. For the purposes of heading 4702, the expression ‘...

#### CHAPTER 48

#### PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

##### Notes

1. For the purposes of this chapter, except where the context...
2. This chapter does not cover:
3. Subject to the provisions of note 7, headings 4801 to 4805...
4. In this chapter, the expression ‘newsprint’ means uncoated paper of...
5. For the purposes of heading 4802, the expressions ‘paper...
6. In this chapter, ‘kraft paper and paperboard’ means...
7. Except where the terms of the headings otherwise require, paper,...
8. Headings 4803 to 4809 apply only to paper, paperboard, cellulose...
9. For the purposes of heading 4814, the expression ‘wallpaper...
10. Heading 4820 does not cover loose sheets or cards, cut...
11. Heading 4823 applies, inter alia, to perforated paper or paperboard...
12. Except for the goods of heading 4814 or 4821, ...

##### Subheading notes

1. For the purposes of subheadings 4804 11 and 4804 19...
2. For the purposes of subheadings 4804 21 and 4804 29...
3. For the purposes of subheading 4805 11, ‘semi-chemical fluting...
4. Subheading 4805 12 covers paper, in rolls, made mainly of...
5. Subheadings 4805 24 and 4805 25 cover paper and paperboard...
6. For the purposes of subheading 4805 30, ‘sulphite wrapping...
7. For the purposes of subheading 4810 22, ‘lightweight coated...

#### CHAPTER 49

#### PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

##### Notes

1. This chapter does not cover:
2. For the purposes of Chapter 49, the term ‘printed’...
3. Newspapers, journals and periodicals which are bound otherwise than in...
4. Heading 4901 also covers:
5. Subject to note 3 to this chapter, heading 4901 does not...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

6. For the purposes of heading 4903, the expression ‘...

## SECTION XI

### TEXTILES AND TEXTILE ARTICLES

#### Notes

1. This section does not cover:
2. Goods classifiable in Chapters 50 to 55 or in heading 5809...
3. For the purposes of this section, and subject to the...
4. For the purposes of Chapters 50, 51, 52, 54 and 55,...
5. For the purposes of headings 5204, 5401 and 5508...
6. For the purposes of this section, the expression ‘high-tenacity yarn’...
7. For the purposes of this section, the expression ‘made up’...
8. For the purposes of Chapters 50 to 60:
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting...
10. Elastic products consisting of textile materials combined with rubber threads...
11. For the purposes of this section, the expression ‘impregnated’...
12. For the purposes of this section, the expression ‘polyamides’...
13. For the purposes of this section and, where applicable, throughout...
14. Unless the context otherwise requires, textile garments of different headings...

#### Subheading notes

1. In this section and, where applicable, throughout the nomenclature, the...
2. Products of Chapters 56 to 63 containing two or more textile...

## CHAPTER 50

### SILK

## CHAPTER 51

### WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

#### Note

1. Throughout the nomenclature:

## CHAPTER 52

### COTTON

#### Subheading note

1. For the purposes of subheadings 5209 42 and 5211 42...

## CHAPTER 53

### OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

#### Additional note

1. For the purposes of subheadings 5306 10 90, 5306...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 54

### MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

#### Notes

1. Throughout the nomenclature, the term ‘man-made fibres’ means staple fibres...
2. Headings 5402 and 5403 do not apply to synthetic or...

## CHAPTER 55

### MAN-MADE STAPLE FIBRES

#### Note

1. Headings 5501 and 5502 apply only to man-made filament tow,...

## CHAPTER 56

### WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

#### Notes

1. This chapter does not cover:
2. The term ‘felt’ includes needleloom felt and fabrics...
3. Headings 5602 and 5603 cover, respectively, felt and nonwovens, impregnated,...
4. Heading 5604 does not cover textile yarn, or strip or...

## CHAPTER 57

### CARPETS AND OTHER TEXTILE FLOOR COVERINGS

#### Notes

1. For the purposes of this chapter, the term ‘carpets...
2. This chapter does not cover floor-covering underlays.

#### Additional note

1. For the purposes of applying the maximum rate of duty...

## CHAPTER 58

### SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

#### Notes

1. This chapter does not apply to textile fabrics referred to...
2. Heading 5801 also includes woven weft pile fabrics which have...
3. For the purposes of heading 5803, ‘gauze’...
4. Heading 5804 does not apply to knotted net fabrics of...
5. For the purposes of heading 5806, the expression ‘narrow...
6. In heading 5810, the expression ‘embroidery’ means,...
7. In addition to the products of heading 5809, this...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## CHAPTER 59

### IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

#### Notes

1. Except where the context otherwise requires, for the purposes of...
2. Heading 5903 applies to:
3. For the purposes of heading 5905, the expression 'textile...
4. For the purposes of heading 5906, the expression 'rubberised...
5. Heading 5907 does not apply to:
6. Heading 5910 does not apply to:
7. Heading 5911 applies to the following goods, which do not...

## CHAPTER 60

### KNITTED OR CROCHETED FABRICS

#### Notes

1. This chapter does not cover:
2. This chapter also includes fabrics made of metal thread and...
3. Throughout the nomenclature, any reference to 'knitted goods'...

#### Subheading note

1. Subheading 6005 35 covers fabrics of polyethylene monofilament or of...

## CHAPTER 61

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

#### Notes

1. This chapter applies only to made-up knitted or crocheted articles....
2. This chapter does not cover:
3. For the purposes of headings 6103 and 6104 :
4. Headings 6105 and 6106 do not cover garments with pockets...
5. Heading 6109 does not cover garments with a drawstring, ribbed...
6. For the purposes of heading 6111 :
7. For the purposes of heading 6112, 'ski suits' means...
8. Garments which are prima facie classifiable both in heading 6113...
9. Garments of this chapter designed for left-over-right closure at the...
10. Articles of this chapter may be made of metal thread....

#### Additional notes

1. For the application of note 3(b) to this chapter, the components...
2. For the purposes of heading 6109, the terms '...
3. Heading 6111 and subheadings 6116 10 20 and 6116 10...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 62

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

#### Notes

1. This chapter applies only to made-up articles of any textile...
2. This chapter does not cover:
3. For the purposes of headings 6203 and 6204 :
4. For the purposes of heading 6209 :
5. Garments which are prima facie classifiable both in heading 6210...
6. For the purposes of heading 6211 , 'ski suits' means...
7. Scarves and articles of the scarf type, square or approximately...
8. Garments of this chapter designed for left-over-right closure at the...
9. Articles of this chapter may be made of metal thread....

#### Additional notes

1. For the application of note 3(b) to this chapter, the components...
2. Headings 6209 and 6216 cover gloves, mittens and mitts, impregnated,...

## CHAPTER 63

### OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

#### Notes

1. Sub-chapter I applies only to made-up articles, of any textile fabric....
2. Sub-chapter I does not cover:
3. Heading 6309 applies only to the following goods:

#### Subheading note

1. Subheading 6304 20 covers articles made from warp knit fabrics,...

## SECTION XII

### FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

## CHAPTER 64

### FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 6406 , the term '...
3. For the purposes of this chapter:
4. Subject to note 3 to this chapter:

#### Subheading note

1. For the purposes of subheadings 6402 12 , 6402 19...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

#### Additional notes

1. Within the meaning of note 4(a), ‘ reinforcements ’ is taken...
2. Within the meaning of note 4(b), one or more layers of...

### CHAPTER 65

#### HEADGEAR AND PARTS THEREOF

##### Notes

1. This chapter does not cover:
2. Heading 6502 does not cover hat shapes made by sewing,...

### CHAPTER 66

#### UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

##### Notes

1. This chapter does not cover:
2. Heading 6603 does not cover parts, trimmings or accessories of...

### CHAPTER 67

#### PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

##### Notes

1. This chapter does not cover:
2. Heading 6701 does not cover:
3. Heading 6702 does not cover:

### SECTION XIII

#### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

### CHAPTER 68

#### ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

##### Notes

1. This chapter does not cover:
2. In heading 6802, the expression ‘ worked monumental or...

### CHAPTER 69

#### CERAMIC PRODUCTS

##### Notes

1. This chapter applies only to ceramic products which have been...
2. This chapter does not cover:

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

## CHAPTER 70

### GLASS AND GLASSWARE

#### Notes

1. This chapter does not cover:
2. For the purposes of headings 7003, 7004 and 7005...
3. The products referred to in heading 7006 remain classified in...
4. For the purposes of heading 7019, the expression 'glass...
5. Throughout the nomenclature, the expression 'glass' includes fused...

#### Subheading note

1. For the purposes of subheadings 7013 22, 7013 33...

## SECTION XIV

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

## CHAPTER 71

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### Notes

1. Subject to note 1(A) to Section VI and except as provided below,...
2. Headings 7113, 7114 and 7115 do not cover articles...
3. This chapter does not cover:
4. The expression 'precious metal' means silver, gold and...
5. For the purposes of this chapter, any alloy (including a...
6. Except where the context otherwise requires, any reference in the...
7. Throughout the nomenclature, the expression 'metal clad with precious...
8. Subject to note 1(A) to Section VI, goods answering to a description...
9. For the purposes of heading 7113, the expression 'articles...
10. For the purposes of heading 7114, the expression '...
11. For the purposes of heading 7117, the expression '...

#### Subheading notes

1. For the purposes of subheadings 7106 10, 7108 11...
2. Notwithstanding the provisions of chapter note 4(B), for the purposes of...
3. For the classification of alloys in the subheadings of heading ...

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes

1. This section does not cover:
2. Throughout the nomenclature, the expression 'parts of general use' means:
3. Throughout the nomenclature, the expression 'base metals' means:...
4. Throughout the nomenclature, the term 'cermets' means products...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

5. Classification of alloys (other than ferro-alloys and master alloys as...
6. Unless the context otherwise requires, any reference in the nomenclature...
7. Classification of composite articles:
8. In this section, the following expressions have the meanings hereby...

## CHAPTER 72

### IRON AND STEEL

#### Notes

1. In this chapter and, in the case of notes (d), (e)...
2. Ferrous metals clad with another ferrous metal are to be...
3. Iron or steel products obtained by electrolytic deposition, by pressure...

#### Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. For the classification of ferro-alloys in the subheadings of heading ...

#### Additional note

1. The following expressions have the meanings hereby assigned to them:...

## CHAPTER 73

### ARTICLES OF IRON OR STEEL

#### Notes

1. In this chapter, the expression ' cast iron ' applies...
2. In this chapter, the word ' wire ' means hot-...

## CHAPTER 74

### COPPER AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading note

1. In this chapter, the following expressions have the meanings hereby...

## CHAPTER 75

### NICKEL AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. Notwithstanding the provisions of chapter note 1(c), for the purposes of...



**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 76

### ALUMINIUM AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading notes

1. In this chapter, the following expressions have the meanings hereby...
2. Notwithstanding the provisions of chapter note 1(c), for the purposes of...

#### Additional note

1. For the purposes of subheading 7601 20 20, the...
2. For the purposes of subheadings 7606 12 11 and 7606...

## CHAPTER 78

### LEAD AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading note

1. In this chapter, the expression 'refined lead' means:

## CHAPTER 79

### ZINC AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading note

1. In this chapter, the following expressions have the meanings hereby...

## CHAPTER 80

### TIN AND ARTICLES THEREOF

#### Note

1. In this chapter, the following expressions have the meanings hereby...

#### Subheading note

1. In this chapter, the following expressions have the meanings hereby...

## CHAPTER 81

### OTHER BASE METALS; CERMETS; ARTICLES THEREOF

#### Subheading note

1. Note 1 to Chapter 74, defining 'bars and rods', 'profiles', 'wire' and 'plates,...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

## CHAPTER 82

### TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

#### Notes

1. Apart from blowlamps, portable forges, grinding wheels with frameworks, manicure...
2. Parts of base metal of the articles of this chapter...
3. Sets consisting of one or more knives of heading 8211...

## CHAPTER 83

### MISCELLANEOUS ARTICLES OF BASE METAL

#### Notes

1. For the purposes of this chapter, parts of base metal...
2. For the purposes of heading 8302, the word ‘...’

## SECTION XVI

### MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes

1. This section does not cover:
2. Subject to note 1 to this section, note 1 to Chapter 84 and...
3. Unless the context otherwise requires, composite machines consisting of two...
4. Where a machine (including a combination of machines) consists of...
5. For the purposes of these notes, the expression ‘ machine...’

#### Additional notes

1. Tools necessary for the assembly or maintenance of machines are...
2. Should the customs so require, the declarant shall produce, in...
3. The provisions of general rule 2(a) are also applicable, at the...

## CHAPTER 84

### NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

#### Notes

1. This chapter does not cover:
2. Subject to the operation of note 3 to Section XVI and subject...
3. A machine tool for working any material which answers to...
4. Heading 8457 applies only to machine tools for working metal,...
5. For the purposes of heading 8471, the expression ‘...’
6. Heading 8482 applies, inter alia, to polished steel balls, the...
7. A machine which is used for more than one purpose...
8. For the purposes of heading 8470, the term ‘...’
9. Notes 9(a) and 9(b) to Chapter 85 also apply with respect to...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

#### Subheading notes

1. For the purposes of subheading 8465 20 , the term...
2. For the purposes of subheading 8471 49 , the term...
3. For the purposes of subheading 8481 20 , the expression...
4. Subheading 8482 40 applies only to bearings with cylindrical rollers...

#### Additional notes

1. For the purposes of subheadings 8407 10 and 8409 10...
2. Subheading 8471 70 30 shall also apply to CD-ROM drives,...

### CHAPTER 85

#### ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes

1. This chapter does not cover:
2. Headings 8501 to 8504 do not apply to goods described...
3. For the purposes of heading 8507 , the expression ‘...
4. Heading 8509 covers only the following electromechanical machines of the...
5. For the purposes of heading 8523 :
6. For the purposes of heading 8534 , ‘printed circuits’ are...
7. For the purpose of heading 8536 , ‘connectors for...
8. Heading 8537 does not include cordless infrared devices for the...
9. For the purposes of headings 8541 and 8542 :
10. For the purposes of heading 8548 , ‘spent primary...

#### Subheading note

1. Subheading 8527 12 covers only cassette-players with built-in amplifier, without...

#### Additional notes

1. Subheadings 8519 20 10 and 8519 30 00 are to...
2. For the purposes of subheadings 8528 71 15 and 8528...

### SECTION XVII

#### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

#### Notes

1. This section does not cover articles of heading 9503 or...
2. The expressions ‘parts’ and ‘parts and accessories’ do not apply...
3. References in Chapters 86 to 88 to ‘parts’ or...
4. For the purposes of this section:
5. Air-cushion vehicles are to be classified in this section with...

#### Additional notes

1. Subject to the provisions of additional note 3 to Chapter 89, tools...
2. The provisions of general rule 2(a) are also applicable, at the...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## CHAPTER 86

### RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

#### Notes

1. This chapter does not cover:
2. Heading 8607 applies, inter alia, to:
3. Subject to the provisions of note 1 above, heading 8608 applies,...

## CHAPTER 87

### VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover railway or tramway rolling stock...
2. For the purposes of this chapter, 'tractors' means vehicles constructed...
3. Motor chassis fitted with cabs fall in headings 8702 to...
4. Heading 8712 includes all children's bicycles. Other children's cycles fall...

## CHAPTER 88

### AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

#### Subheading note

1. For the purposes of subheadings 8802 11 to 8802 40...

## CHAPTER 89

### SHIPS, BOATS AND FLOATING STRUCTURES

#### Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or...

#### Additional notes

1. Subheadings 8901 10 10 , 8901 20 10 , 8901...
2. Subheadings 8905 10 10 and 8905 90 10 are to...
3. For the purpose of heading 8908 , the expression '...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

### CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

#### Notes

1. This chapter does not cover:
2. Subject to note 1 above, parts and accessories for machines, apparatus,...
3. The provisions of notes 3 and 4 to Section XVI apply also...
4. Heading 9005 does not apply to telescopic sights for fitting...
5. Measuring or checking optical instruments, appliances or machines which, but...
6. For the purposes of heading 9021, the expression 'orthopaedic...
7. Heading 9032 applies only to:

#### Additional notes

1. For the purposes of subheadings 9015 30 10, 9025...
2. For the purposes of subheading 9021 10 10, the...

### CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

#### Notes

1. This chapter does not cover:
2. Heading 9101 covers only watches with case wholly of precious...
3. For the purposes of this chapter, the expression 'watch...
4. Except as provided in note 1, movements and other parts suitable...

### CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes

1. This chapter does not cover:
2. Bows and sticks and similar devices used in playing the...

## SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

### CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### Notes

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

1. This chapter does not cover:
2. In heading 9306, the reference to ‘parts thereof...

## SECTION XX

### MISCELLANEOUS MANUFACTURED ARTICLES

#### CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS

##### Notes

1. This chapter does not cover:
2. The articles (other than parts) referred to in headings 9401...
3. In headings 9401 to 9403 references to parts of goods...
4. For the purposes of heading 9406, the expression ‘...

##### Additional Note

1. For the purposes of heading 9404, the expression ‘...

#### CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

##### Notes

1. This chapter does not cover:
2. This chapter includes articles in which natural or cultured pearls,...
3. Subject to note 1 above, parts and accessories which are suitable...
4. Subject to the provisions of note 1 above, heading 9503 applies,...
5. Heading 9503 does not cover articles which, on account of...

##### Subheading note

1. Subheading 9504 50 covers:

##### Additional note

1. Subheading 9505 10 covers:

#### CHAPTER 96

### MISCELLANEOUS MANUFACTURED ARTICLES

##### Notes

1. This chapter does not cover:
2. In heading 9602, the expression ‘vegetable or mineral carving...
3. In heading 9603, the expression ‘prepared knots and...
4. Articles of this chapter, other than those of headings 9601...

##### Additional note

1. Subheadings 9619 00 71 to 9619 00 89 include goods...

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### CHAPTER 97

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### Notes

1. This chapter does not cover:
2. For the purposes of heading 9702, the expression ‘...’
3. Heading 9703 does not apply to mass-produced reproductions or works...
4. Subject to notes 1 to 3 above, articles of this chapter...
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques,...

#### Additional note

1. Heading 9705 includes collectors' motor vehicles and aircraft of historical...

#### CHAPTER 98

### COMPLETE INDUSTRIAL PLANT

#### Note

#### CHAPTER 99

### SPECIAL COMBINED NOMENCLATURE CODES

Sub-chapter I Combined-Nomenclature codes for certain specific movements of goods (Import or...(Import or export) Additional notes 1. The provisions of this...

#### Additional notes

1. The provisions of this sub-chapter apply only to the movement...
2. The provisions of this sub-chapter do not apply to the...
3. Imported and exported goods as provided for in Regulation (EC)...

Sub-chapter II Statistical codes for certain specific movements of goods

#### Additional notes

1. Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation...
2. The codes set out in this sub-chapter are subject to...

## PART THREE

### TARIFF ANNEXES

#### SECTION I

### AGRICULTURAL ANNEXES

ANNEX A AGRICULTURAL COMPONENTS (EA), ADDITIONAL DUTIES FOR SUGAR (AD S/Z) AND ADDITIONAL...

ANNEX B PRODUCTS TO WHICH AN ENTRY PRICE APPLIES

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC)

No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SECTION II

### LISTS OF PHARMACEUTICAL SUBSTANCES WHICH QUALIFY FOR DUTY-FREE TREATMENT

ANNEX 3 LIST OF INTERNATIONAL NON-PROPRIETARY NAMES (INNS), PROVIDED  
FOR PHARMACEUTICAL SUBSTANCES...

ANNEX 4 LIST OF PREFIXES AND SUFFIXES WHICH, IN COMBINATION WITH THE...

ANNEX 5 SALTS, ESTERS AND HYDRATES OF INNS, WHICH ARE NOT CLASSIFIED...

ANNEX 6 LIST OF PHARMACEUTICAL INTERMEDIATES, I.E. COMPOUNDS OF A KIND  
USED...

[SECTION III]

[ANNEX 7]

## SECTION IV

FAVOURABLE TARIFF TREATMENT BY REASON OF THE NATURE OF THE GOODS

ANNEX 7 GOODS UNFIT FOR CONSUMPTION

ANNEX 8 GOODS UNFIT FOR CONSUMPTION (List of denaturants)  
Denaturation of goods...(List of denaturants) Denaturation of goods unfit,  
rendered unfit or...

ANNEX 9 CERTIFICATES

ANNEX 9 CERTIFICATES

1. General provisions
2. Provisions concerning certificates
  - Layout of the certificates
  - Endorsement and issuing of certificates
  - Validity of certificates
  - Split consignment

ANNEX 10 STATISTICAL TARIC CODES

ANNEX 10 STATISTICAL TARIC CODES

## ANNEX II

### SPECIFIC COMMUNITY MEASURES REFERRED TO IN ARTICLE 2 OF REGULATION (EEC) No 2658/87

1. Tariff suspensions
2. Tariff quotas
3. Tariff preferences (including quotas and ceilings)
4. Generalized system of tariff preferences applicable to developing countries



**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

5. Anti-dumping and countervailing duties
6. Countervailing charges
7. Agricultural components
8. Unit values
9. Reference and minimum prices
10. Import prohibitions
11. Import restrictions
12. Import surveillance
13. Supplementary trade mechanism
14. Export prohibitions
15. Export restrictions
16. Export surveillance
17. Export refunds

---

**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- (1) [OJ No C 154, 12. 6. 1987, p. 6.](#)
- (2) [OJ No C 190, 20. 7. 1987.](#)
- (3) Opinion delivered on 1 July 1987 (not yet published in the Official Journal).
- (4) [OJ No L 263, 15. 9. 1986, p. 74.](#)
- (5) [OJ No L 81, 26. 3. 1986, p. 29.](#)
- (6) [OJ No L 172, 22. 7. 1968, p. 1.](#)
- (7) [OJ No L 14, 21. 1. 1969, p. 1.](#)
- (8) [OJ No L 191, 19. 7. 1984, p. 1.](#)

**Changes to legislation:**

There are outstanding changes not yet made to Council Regulation (EEC) No 2658/87. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulation restricted by S.I. 1995/2518, regs. 133AD(c), 133L (as inserted) by [S.I. 2021/715 reg. 4347](#)