Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 1

Common Customs Tariff and tariff classification of goods

Article 56

Common Customs Tariff and surveillance

1 Import and export duty due shall be based on the Common Customs Tariff.

Other measures prescribed by Union provisions governing specific fields relating to trade in goods shall, where appropriate, be applied in accordance with the tariff classification of those goods.

- 2 The Common Customs Tariff shall comprise all of the following:
 - a the Combined Nomenclature of goods as laid down in Regulation (EEC) No 2658/87;
 - b any other nomenclature which is wholly or partly based on the Combined Nomenclature or which provides for further subdivisions to it, and which is established by Union provisions governing specific fields with a view to the application of tariff measures relating to trade in goods;
 - c the conventional or normal autonomous customs duty applicable to goods covered by the Combined Nomenclature;
 - d the preferential tariff measures contained in agreements which the Union has concluded with certain countries or territories outside the customs territory of the Union or groups of such countries or territories;
 - e preferential tariff measures adopted unilaterally by the Union in respect of certain countries or territories outside the customs territory of the Union or groups of such countries or territories;
 - f autonomous measures providing for a reduction in, or exemption from, customs duty on certain goods;
 - g favourable tariff treatment specified for certain goods, by reason of their nature or enduse, in the framework of measures referred to under points (c) to (f) or (h);
 - h other tariff measures provided for by agricultural or commercial or other Union legislation.

Where the goods concerned fulfil the conditions included in the measures laid down in points (d) to (g) of paragraph 2, the measures referred to in those provisions shall apply, upon application by the declarant, instead of those provided for in point (c) of that paragraph. Such application may be made retrospectively, provided that the time-limits and conditions laid down in the relevant measure or in the Code are complied with. 4 Where application of the measures referred to in points (d) to (g) of paragraph 2, or the exemption from measures referred to in point (h) thereof, is restricted to a certain volume of imports or exports, such application or exemption shall, in the case of tariff quotas, cease as soon as the specified volume of imports or exports is reached.

In the case of tariff ceilings such application shall cease by virtue of a legal act of the Union.

5 The release for free circulation or the export of goods, to which the measures referred to in paragraphs 1 and 2 apply, may be made subject to surveillance.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 56.