

eCustoms Helpdesk Notification

Number:	59/2021
Subject:	Revised Combined Nomenclature for 2022
Who should read:	All those involved in the submission of Customs import, export & Intrastat declarations.
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	tarclass@revenue.ie
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A tariff classification code is a six to ten-digit code describing a product on a customs declaration. The code is used to determine the duties and tax which are payable at import/export. A tariff code ensures uniformity of product classification worldwide.

The World Customs Organisation's (WCO) Harmonised System (HS) provides 6-digit classification codes. The Combined Nomenclature (CN) is extended to 8-digit level by the EU for exports and to 10-digit TARIC level for imports.

There will be significant changes to the CN from 1 January 2022 due to amendments to the WCO's Harmonised Commodity Description and Coding System. The HS is updated/revised every 5 years to take account of new products/changes in products and changes in classifications. The CN is updated annually and the TARIC daily.

Because the HS is only updated every 5 years, there are a significant number of code changes on introduction of each new HS version. The Combined Nomenclature has been revised to account for the changes to the HS 2022 and the new edition will come into effect on the 1 January 2022. [Commission Implementing Regulation \(EU\) 2021/1832](#) refers.

Details of the main changes are available on the correlation table [correlation tables 2021 - 2022](#) available on the Customs classification page of the Revenue website at: <https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/classification/index.aspx>

It is the responsibility of the declarant to ensure that the goods code entered on customs declarations is correct.

The most frequently used codes that will be deleted are listed in Appendix 1 below.

Appendix 1

Deleted Codes - Most Frequently Used

Tariff Code	Times used in declarations in 2021	Description
94054099	100,034	Electric lamps and lighting fittings, n.e.s. (excl. of plastics)
62019300	65,496	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)
62029300	64,948	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)
34022090	61,049	Washing preparations, incl. auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and surface-active preparations, and products and preparations for washing the skin in the form of liquid or cream)
85177000	59,434	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.
85395000	48,823	Light-emitting diode "LED" lamps
94051098	45,960	Electric ceiling or wall lighting fittings, used with discharge lamps (excl. lights of plastics, ceramics or glass)
94054039	41,417	Electric lamps and lighting fittings, of plastics, n.e.s.
85171200	39,723	Telephones for cellular networks "mobile telephones" or for other wireless networks
85258019	34,800	Television cameras (excl. those with 3 or more camera tubes and video recorders)
62021310	34,762	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres, of a weight per garment of <= 1 kg (excl. knitted or crocheted)
94053000	31,572	Electric lighting sets of a kind used for Christmas trees

Tariff Code	Times used in declarations in 2021	Description
38220000	30,457	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents, animal blood prepared for therapeutic, prophylactic or diagnostic uses and vaccines, toxins, cultures of micro-organisms and similar products)
94054010	30,436	Electric searchlights and spotlights (excl. for aircraft, motor vehicles or bicycles, and searchlight lamps)