

eCustoms Helpdesk Notification

Number:	Ref: 25/2025
Subject:	Revised Combined Nomenclature for 2026
Who should read:	All those involved in the submission of customs import, export & Intrastat declarations.
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	tarclass@revenue.ie
Issue Date:	12 December 2025
Effective Date:	01/01/2026

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 changes to some CN codes from 1 January 2026. [Commission Implementing Regulation \(EU\) 2025/1926](#) refers. The CN is updated annually and the TARIC daily.

Details of the main changes are available on the 2025 – 2026 [correlation tables](#) 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.