



Customs – Your Business Partner

Improve your business and pricing strategy thanks to Customs' help with goods classification!

Just by slipping from one line in the Common Customs Tariff, which has nearly 15,500 classification headings, a product may be liable for higher or lower taxation, special surveillance measures (anti-dumping duties, implementation of health and safety standards), which entail the submission of special certificates or certain quantitative restrictions.

The tariff classification is regulated by legislation, including general interpretive rules, nomenclature heading texts, chapter and section notes.

The European Commission also publishes explanatory notes for its 8-digit Combined Nomenclature, and classification rules special to certain goods. The texts are published as Community regulations and have the force of law.

You may look up all the literature available to business on the Customs website www.douane.gouv.fr - under *Entreprises - les éléments déclaratifs - l'espèce tarifaire* [business - components of declarations - tariff classification]

Binding Tariff Information:

The European Commission has set up Binding Tariff Information (BTI) notices to help businesses with their classification work.

The tool means that a business can get a classification opinion on the tariff classification of the goods the business wants to import or export, from any customs administration of the European Union (EU).

The European Binding Tariff Information (EBTI) database available on the Europa website provides information on the BTI issued throughout Europe. You may usefully consult the database at: http://ec.europa.eu/taxation_customs/dds/ebticau_en.htm



Once the BTI is issued to a business, it is binding on the customs authorities of the EU, regardless of the Member State of issuance.

For exports, although the BTI is not directly binding on the customs authorities of third countries, it is an invaluable aid in case of disputes concerning the declared tariff classification of the goods. A BTI is issued free of charge (you must pay any fees for sample analysis, expertise or transport) and is valid for 6 years.

Important!

⚠ Once issued, a BTI binds the EU customs administrations provided that the goods match the description therein and the customs formalities are carried out after the BTI issuance date.

⚠ Only the BTI-holder may use the BTI for legal purposes.

How do you apply for a BTI?

You must:

- ➔ Submit a separate application for each product, listed by name and commercial reference
- ➔ Two copies of the application must be submitted in a Binding Tariff Information form
- ➔ Any useful document (catalogue, blueprints, drawings, sketches, business literature, and so on), which must be translated into French if it is in a foreign language, must be submitted with the application
- ➔ Include, if needed, enough samples for any analysis or examination by Customs
- ➔ Explicitly list the components that you have provided confidentially

Where do you send your application?

You must deposit or send your application directly to the address below:

Groupe RTC, Bureau E/4
8 rue de la Tour des Dames
75436 Paris Cedex 09

Since 27 June 2007, the BTI issuance procedure has been certified by AFAQ-AFNOR Certification for commitment to the quality of the service rendered to international trading operators, in terms of issuance delivery time, readability, and reliability.
The certification is a first for customs clearance in the European Union.

The follow-up to your application:

You will receive a written answer within 45 days of the date your application was received, at the latest. Do not forget to take this time into account for any operations you may be planning.

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