**Full title:** Combined Nomenclature

**Abbreviation:** CN

## Legal basis:

- Council Regulation No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (Basic regulation), and amendments
- Commission Implementing Regulation (EU) 2018/1602 of 11 October 2018 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

**Implementation date:** 1st May 2004

## **History of the classification:**

The Combined Nomenclature has been applied directly in Hungary since the EU-accession. Nevertheless, its predecessor, the Hungarian Combined Nomenclature used from 1996 until accession, has already been based on this EU classification. A national product classification referred to as KTJ was used for External Trade Statistics purposes before 1996.

**Structure:** CN contains about 15,000 headings altogether (of which at the most detailed level ca. 9,700 CN subheadings), organized in five hierarchical levels:

Level 1: sections coded by Roman numerals;

Level 2: chapters identified by two-digit numerical codes;

Level 3: headings identified by four-digit numerical codes;

Level 4: HS subheadings identified by six-digit numerical codes;

Level 5: CN subheadings identified by eight-digit numerical codes.

## **Short description:**

The Combined Nomenclature is the common goods classification used within the EU for the purposes of foreign trade statistics. Thus, the Combined Nomenclature is the basis of the Community Customs tariff. Accordingly, the maintenance of the classification is the joint responsibility of Eurostat and DG Taxud.

The classification is based on the 6-digit international classification referred to as the Harmonized System (HS), which is sub-divided by the CN in accordance with the external trade, agricultural regulation and customs purposes of the European Union. CN was introduced in the European Union in 1988 together with HS.

The application of CN is legally binding within all the Member States of the EU.

CN is revised every year, and the adopted version is published as an amendment of the Regulation in the Official Journal in all of the official languages of the EU (including Hungarian). Thus, a CN version is applicable for one year, for example the one published in 2018 is used from 1st January 2019 to 31st December 2019.

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