



EXPORT HELPDESK FOR DEVELOPING COUNTRIES

<http://exporthelp.europa.eu/>

REQUIREMENTS AND TAXES' SECTION USER GUIDE

October 2009



REQUIREMENTS AND TAXES

This section explains which product requirements must be met to import goods into the EU and market them. It also gives you the internal taxes that you will have to pay for your product in the destination country. You will find information on general requirements applicable to all products as well as on product-specific requirements.

To use the *Requirements and Taxes* section, please follow the steps below:

Step 1 – Go to the *Specific Requirements Input Form*

<http://exporthelp.europa.eu/thdapp/taxes/MSServlet?languageId=EN>

The screenshot displays the 'Requirements and Taxes' section of the Export Helpdesk. The navigation menu on the left includes 'Introduction', 'Overview', 'General requirements', 'Specific requirements', 'Input form', 'User Guide', and 'FAQ'. The main content area is titled 'SPECIFIC REQUIREMENTS' and features an 'INPUT FORM'. The form contains the following elements:

- Enter a product code (2,4,6,8 digits)**: A text input field with a 'Browse or Search' link to its right.
- Select a country of origin**: A dropdown menu.
- Select a destination country**: A dropdown menu.
- View**: A button located below the dropdown menus.

Step 2 – Enter a product code

IF YOU KNOW THE PRODUCT CODE:

- Enter the product code in the ***product code*** box (note that you can choose to enter the relevant code in 2, 4, 6 or 8 digits).
- Proceed to **Step 3**.

IF YOU DO NOT KNOW THE PRODUCT CODE:

OPTION A

- Click on the 'Search' link (on the right side of the product code box). Enter your product description and click the **Search** button.
- If the product description is in the catalogue, a **Search Results** page will open with a list of products and their respective codes.
- On the **Search Results** page click on the code in the first column on the left for the appropriate product. A **Product List** page will open with more detailed product descriptions and their respective codes.
- Click on the code in the first column on the left for the appropriate product.
- Proceed to **Step 3**.

OPTION B

If you could not find the product code using **OPTION A**, you may try this **OPTION B**:

- Click on the **Browse** link on the **Requirements and Taxes Input Form** and the **Chapter List** page will open.

REQUIREMENTS AND TAXES

Chapter List	Search
Section I	Live animals; animal products
Chapter 01	LIVE ANIMALS
Chapter 02	MEAT AND EDIBLE MEAT OFFAL
Chapter 03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
Chapter 04	DAIRY PRODUCE; BIRDS'EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
Chapter 05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
Section II	Vegetable products
Chapter 06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
Chapter 07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS
Chapter 08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUITS OR MELONS
Chapter 09	COFFEE, TEA, MATÉ AND SPICES
Chapter 10	CEREALS
Chapter 11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
Chapter 12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

- If you find the description for your product listed in one of the 21 sections, click on the appropriate chapter heading in the **Section** column on the left.
- A **Product List** page will open with more detailed product descriptions and their respective codes.
- Click on the code in the first column on the left for the appropriate product.
- Proceed to **Step 3**.

OPTION C

*If you could not find the product code using either OPTION A or OPTION B, you may try this **OPTION C**:*

- Request the code for your product via the “Binding Tariff Information” (BTI) service by following the instructions given in the web page:
http://ec.europa.eu/comm/taxation_customs/common/databases/ebti/index_en.htm

Step 3 – Select a *country of origin*

You need to select a country of origin to use the **Requirements and Taxes** section of the website by choosing from the options available in the drop-down menu. Please note that this section only applies to :

- beneficiary countries of the EU Generalised System of Preferences (GSP),
- other developing countries or territories that have autonomous or bilateral trade preferences with the EU

Step 4 – Select a *destination country*

You also need to select a destination country (the Member State in the European Union to which the product will be exported) from the second drop-down menu box available. Click the **View** button to obtain the relevant **Requirement List**.

Step 5 - Read the *Requirement List* page

The information in the *Requirement List* page is divided into different categories with further divisions therein.

SPECIFIC REQUIREMENTS

REQUIREMENT LIST

Product Code 08011900
Origin Country Brazil (br)
Destination Country Belgium (BE)

Code	Product Description
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
0801 11	-Coconuts
0801 11	--Desiccated
0801 19	--Other

Specific requirements for 08011900

<input type="checkbox"/>	Health control of foodstuffs of non-animal origin	EU/BE
<input type="checkbox"/>	Labelling for foodstuffs	EU/BE
<input type="checkbox"/>	Marketing requirements for seeds and plant propagating material	EU/BE
<input type="checkbox"/>	Products from organic production	EU/BE

Internal Taxes

VAT	Excise
6%	-

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Overview

<input type="checkbox"/>	Overview of Import Procedures	BE	<input type="checkbox"/>	VAT	BE
			<input type="checkbox"/>	Other	BE

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INPUT FORM

Product Code
[Browse or Search.](#)

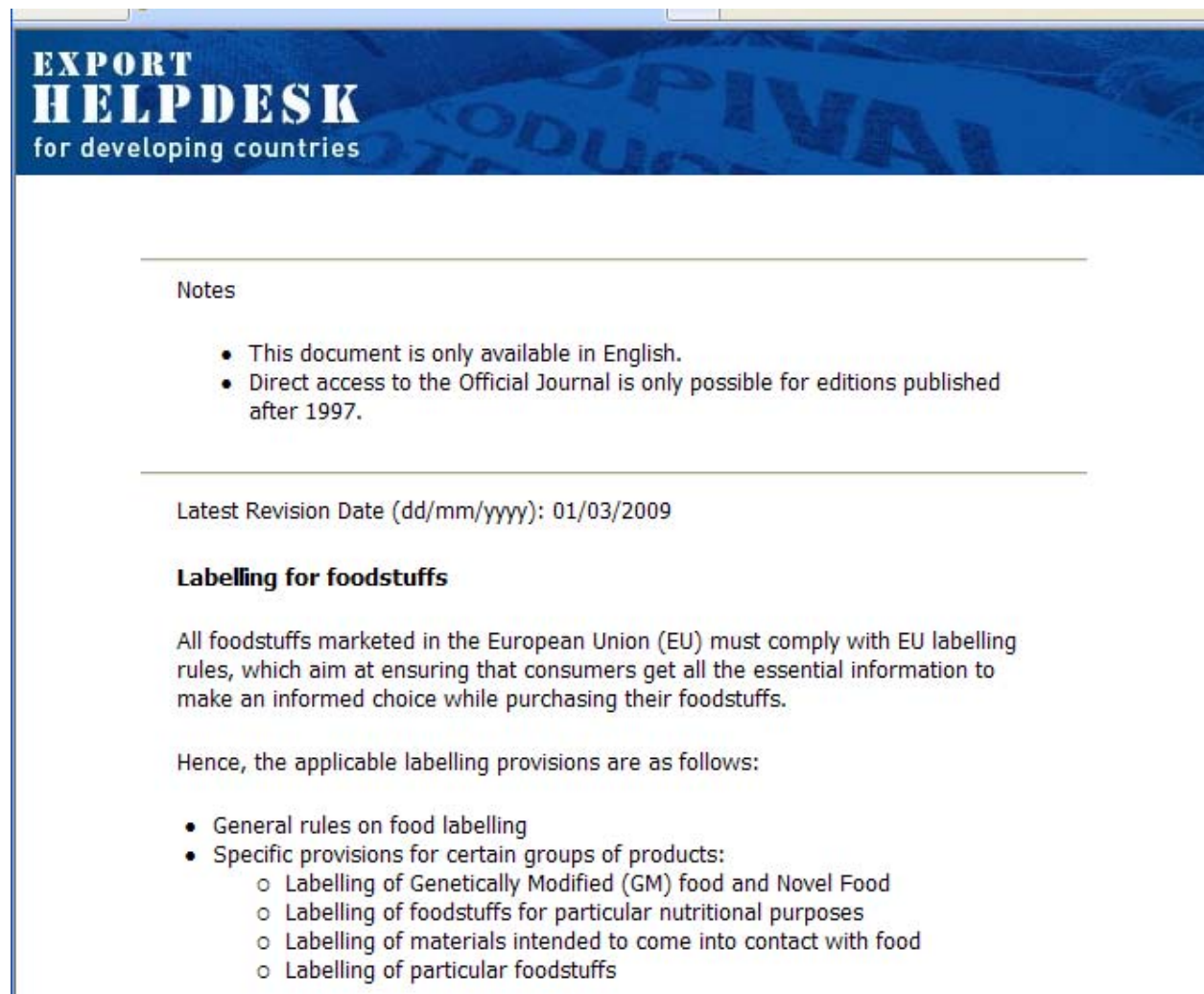
Origin Country

Note: At the bottom of the *Requirement List* page you will find a simplified version of the *Requirements & Taxes Input Form* which enables you to change the product, the country of origin, or the destination country without having to go back to the original input form page.

- **Specific Requirements**

Clicking on one of the specific requirements will open a new window providing detailed information as to the specific requirements for that particular product to enter the EU and the specific EU Member State selected in the destination country box.

Example: If the product to be exported to an EU Member State is a foodstuff, then **Labelling for foodstuffs** will appear within the category of **Specific requirements** for that product. Clicking on this requirement will open a new window providing the relevant labelling requirements for that particular product to enter the EU and any additional information for the particular EU Member State which has been selected as the destination country.



EXPORT HELPDESK
for developing countries

Notes

- This document is only available in English.
- Direct access to the Official Journal is only possible for editions published after 1997.

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Labelling for foodstuffs

All foodstuffs marketed in the European Union (EU) must comply with EU labelling rules, which aim at ensuring that consumers get all the essential information to make an informed choice while purchasing their foodstuffs.

Hence, the applicable labelling provisions are as follows:

- General rules on food labelling
- Specific provisions for certain groups of products:
 - Labelling of Genetically Modified (GM) food and Novel Food
 - Labelling of foodstuffs for particular nutritional purposes
 - Labelling of materials intended to come into contact with food
 - Labelling of particular foodstuffs

- **Internal Taxes**

The ***Internal Taxes*** category provides information as to the internal taxes (Value Added Tax and any other duties) applicable in the EU Member State selected for the particular product. **Excise** values will generally be calculated using the following formula: **[monetary unit] unitary amount / [taxable unit]** (where the symbol "/" should be read as "per each").

Example: How to calculate the excise (i.e. 754.77 Eur/h of pure alcohol)? The monetary unit is "Euro", the unitary amount is "754.77" and the taxable unit is "hectolitres of pure alcohol". Therefore, it should be interpreted as "754.77 Euro per each hectolitre of pure alcohol". Thus, 4 hectolitres of a liquor with a 50% alcohol content are equivalent to 2 hectolitres (= 4 x 50%) of pure alcohol, and would pay a tax of EUR 754.77 x 2 = EUR 1509.54.

FREQUENTED ASKED QUESTIONS (FAQ)

Please also consult the FAQ of this section, which may provide you with useful information.

CONTACT MAILBOX

Should you have further query about the use of the Requirements and Taxes section, please send your question through the **Contact mailbox**.

The **Contact mailbox** (<http://exporthelp.europa.eu/hdinforequest>) enables developing country exporters to lodge detailed questions concerning real life situations. Questions can be sent in any of the four languages of the Export Helpdesk (English, French, Portuguese or Spanish).

The Export Helpdesk team has outsourced the Contact section to the Europe Direct Contact Centre, which is a specialised service of the European Commission dedicated to responding to questions by the citizens about all matters relating to the European Union. The EH Team and Europe Direct work closely together. About 2/3 of questions are responded within 5 days.

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