

Nomination details

customs and excises

Any activity starts with a Nomination in which the customer provides instructions and details from the 'planned' phase up until all is 'ready for execution'. In that process data is received where before 'ready for execution', all relevant data must be received and validated to enable the Terminal to provide services in relation to customs and excises, such as lodging customs declarations and keeping a timely, correct and complete record keeping in relation to the relevant customs and excise licenses.

- Commodity Code | 10 Digits Taric
 - Goods brought to the Terminal
 - Classification of Blended Products
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- Customs status and Type of goods
 - Customs status
 - Type of products

Commodity Code | 10 Digits

Taric

To comply with EU customs regulations, all goods requiring customs declarations must be classified using a **10-digit TARIC (Integrated Tariff of the European Union) code**. This code determines the applicable duties, taxes, and restrictions.

Goods brought to the Terminal

Customer Obligation

When using the Terminal's customs services, the **Customer is responsible for providing the correct 10-digit TARIC code** for each product subject to a customs declaration.

- The code must be supplied **in advance or at the time the goods are brought to the Terminal**.
- Failure to provide the correct code may result in delays, incorrect declarations, or non-compliance with customs regulations.

What is TARIC?

TARIC is the European Union's integrated tariff system. It is a centralised and multilingual database that consolidates:

- All EU customs tariff measures;
- Relevant commercial and agricultural legislation.

The purpose of TARIC is to:

- Ensure **uniform application** of customs rules across all EU Member States;
- Provide **clarity and transparency** to economic operators (importers/exporters) on applicable measures;
- Enable the **collection of EU-wide trade statistics**.

Key Points for Customers

Requirement	Description
What to provide	10-digit TARIC code per product
When to provide	Before or upon delivery of goods to the Terminal

Requirement	Description
Why it matters	Ensures accurate customs declaration and regulatory compliance
Additional information	TARIC database available via the EU Commission's TARIC Consultation Tool

E.g. Gas oils

▼ 2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils constituents of the preparations; waste oils : (TN701)
▼	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :
▼ 2710 12	- - Light oils and preparations :
2710 12 11	- - - For undergoing a specific process
2710 12 15	- - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12
▶	- - - For other purposes :
▼ 2710 19	- - Other :
▶	- - - Medium oils :
▼	- - - Heavy oils :
▼	- - - - Gas oils :
2710 19 31	- - - - - For undergoing a specific process
2710 19 35	- - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31
▼	- - - - - For other purposes :
▼	- - - - - With a sulphur content not exceeding 0,001 % by weight :
▼ 2710 19 42	- - - - - Having a bio-based carbon content of at least 80 % by weight : (NC033)
▼	- - - - - Paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form; blend with weight more than 20 % of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin
2710 19 42 21	- - - - - - Consigned from Canada
2710 19 42 29	- - - - - - Other
2710 19 42 90	- - - - - - Other
▶ 2710 19 44	- - - - - Other :
▶ 2710 19 46	- - - - - With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight :
▶ 2710 19 47	- - - - - With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight :
▶ 2710 19 48	- - - - - With a sulphur content exceeding 0,1 % by weight :

Classification of Blended Products

Overview

When two or more products are blended, the resulting **blended product** may fall under a different customs classification than its individual components. This can significantly affect the applicable duties, regulatory requirements, and import/export controls.

Customer Obligation

To ensure that customs declarations remain accurate and compliant, the **Customer must provide the correct 10-digit TARIC code** specifically related to the **blended product**.

- Do **not** rely on the codes of the individual components.
- The classification must reflect the **final blended form** of the product being declared.

Why This Matters

Blended products may have:

- Different duty rates;
- Additional regulatory or licensing requirements;
- Specific restrictions or exemptions.

Accurate classification ensures that the Terminal can:

- **Lodge compliant customs declarations;**
- **Avoid delays, fines, or audits;**
- **Maintain legal and procedural integrity** under EU customs law.

What to expect from the Company?

Correctness of the Taric code

Company shall endeavour to validate the Taric code provided by the Customer based on the available information and documentation (e.g. Certificate of Analysis). However, the correctness of the Taric code shall remain the sole responsibility of the Customer.

Commercial description

To allow identification of the Product, the Customer shall, in addition to the Taric code, provide a correct and complete description of the Product.

Customs status and Type of goods

The determination and maintenance of the correct customs status of products are essential elements of customs compliance and supervision. In addition, it is necessary to establish whether products are subject to excise duty legislation, as the treatment, storage, movement, and reporting requirements may differ significantly for excise-controlled goods.

Customs status

The Customer shall provide one of the following customs statuses for any Product brought to the Company:

Non-Union customs status

Status other than Union status, also commonly referred to as Bonded or **T1**.

Union customs status

1. Goods wholly obtained in the EU, not incorporating goods imported from outside the EU;
2. Goods imported from outside the EU, released for free circulation;
3. Goods obtained or produced in the EU solely from goods as mentioned under a and b.

The Union customs status is commonly referred to as **T2** or domestic.

Type of products

Excise Controlled

Depending on the commodity code, products with Union customs status (**T2** goods) may qualify as excise goods. Within the energy industry, this typically concerns products that can be used as motor fuel or heating fuel. It also includes certain alcoholic products, such as ethanol, that are used in fuel blends. Ethanol is itself subject to excise duty legislation and is therefore considered an excise good.

Based on their commodity code and intended use, most excise goods are subject to excise control requirements. These requirements impose specific administrative and operational formalities relating to the storage, movement, and handling of such products. To ensure compliance with these obligations, the relevant products must be classified as “Excise Controlled”.

Within the Company, products subject to excise controls are commonly referred to as having “AAD” status. Although “AAD” is not an official customs status, the designation serves as an operational indicator that the product is subject to specific excise handling and control requirements. For internal purposes, no separate designation is required other than recording the status as “AAD”.

Uncontrolled

Products that qualify as excise goods but are not subject to excise control measures, as well as products that do not qualify as excise goods, do not require any specific treatment from a customs or excise control perspective.

Within the Company, such products are commonly referred to as having “FREE” status. Although “FREE” is not an official customs status, the designation serves as an operational indicator that no specific excise control procedures apply to the product. For internal purposes, no separate designation is required other than recording the status as “FREE”.