

## Box 47 "calculation of taxes"

The SAD Guidelines give more detailed information on some of the provisions and the codes included in Annexes 37 and 38 CCIP. To have their complete text please consult Annexes 37 and 38 CCIP.

Tax rates of national taxes are given as examples and may differ between Member States. Amounts are given as examples and may be subject to changes.

47 Calculation of taxes	Typ	Tax Base	Rate	Amount	MP
	Total				

Enter the tax base applicable (value, weight or other). Using, where necessary the relevant Community codes, the following should be shown on each line:

1. the type of tax (e.g. import duty, VAT)
2. the tax base
3. the rate of tax applicable
4. the amount of tax payable
5. the method of payment chosen

The amount in this box must be expressed in the currency of the Member State where the import or export formalities are completed or if a currency code is entered in box 44 in the currency unit which are entered in box 44.

Completion the columns **Type of Tax and Tax Base** of Box 47 is obligatory for the following procedures:

1. Release for free circulation<sup>1,2,3</sup>.
2. Placing under a customs procedure with an economic impact such as inward processing (suspension system), temporary importation, processing under customs control<sup>1,2,3</sup>.
3. Placing in a type D Customs Warehouse<sup>1,2,3</sup>.

The column Type of Tax may be demanded by Member States or filled by the declarant when the goods are declared for a) Export/dispatch, b) re-export after inward processing, temporary importation, processing under customs control and c) outward processing<sup>4</sup>

The Column **Tax Base** may be demanded by Member States when the goods are declared for a) Export/dispatch, c) re-export after inward processing, temporary importation, processing under customs control, d) outward processing and or e) placed in type A,B,C,E and F customs warehouses

The columns **Rate, Amount and Total** may be demanded by Member States or filled by declarant when the goods are declared for a) release for free circulation<sup>1,3,4</sup> b) export/dispatch, b) re-export after inward processing, temporary importation, processing under customs control, d) outward processing<sup>5</sup> e) inward processing (suspension system), temporary importation, processing under customs control<sup>4</sup> and e). .

<sup>1</sup> This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned

<sup>2</sup> This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration.

<sup>3</sup> Where the declaration is accompanied by the document referred to in Article 178(1) CCIP, Member States may waive completion of this box.

<sup>4</sup> This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States

<sup>5</sup> This information is not to be provided when customs administrations calculate duties on behalf of operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.

Completion of the **Method of payment (MP) column** can be demanded by Member States when the goods are declared for: (a) release for free circulation;<sup>1,3</sup> (b) export/dispatch; (c) re-export after inward processing, temporary importation or processing under customs control; (d) outward processing; and (e) inward processing (suspension system), temporary importation or processing under customs control.

Different methods of payment may be entered in the same declaration, depending on the national solutions applied.

If a specific rate is applicable for calculation of the tax, the measurement unit must be entered in the tax base and rate columns.

## EXAMPLES

The following examples are based on the assumption that all the subdivisions of box 47 are completed, whether mandatory or optional pursuant to the matrix in Annex 37, Title I, Part B. The VAT rates are given only as examples and will differ between Member States.

### 1. Importation of jewelers from China.

TARIC Code 7117900000

Customs value € 30 794.91 and payment in cash (A).<sup>1</sup>

TYPE	TAX BASE	RATE	AMOUNT	MP
A00	30 794.91	4%	1 231.80	
B00	32 026.70	18%	5 764.80	
		TOTAL	6 996.60	A

### 2. Importation of stamps from Albania.

TARIC Code 4907009000,

Customs value € 1 004.18 and payment by cheque (C) <sup>2</sup>.

TYPE	TAX BASE	RATE	AMOUNT	MP
A00	1 004.18	0%	0	
B00	1 004.18	19%	190.79	
		TOTAL	190.79	C

<sup>1</sup> Simulation date: 10/06/2007.

<sup>2</sup> Simulation date: 10/06/2007.

### 3. Calculation of third country duty based on more than one measurement units

<b>Code TARIC</b>	<b>2202 9091 10</b>
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009
- 2202 90	Other
-- 2202 90 91	Other, containing by weight of fat obtained from the products of headings 0401 to 0404
--- 2202 90 91	Less than 0,2 %
---- <b>2202 90 91 10</b>	<b>Fruit juice or vegetable juice diluted with water or aerated</b>

#### Supplementary unit I (LTR)

Third country duty: **6.4 % + 13.7 EUR / 100 kg (DTN<sup>1</sup>)**

Supplementary unit import (box 41): I

National indirect taxation € 4,13 / hl 20° C

To calculate the import duties, it is necessary to know the tax base (box 47 (2)), the measurement units and the measurement quantity.

Declaration: Net mass = 20 000 kg (= 200 DTN<sup>13</sup>)  
 Customs value = € 10 000.00  
 Litres (box 41) = 19 000  
 hectolitre 20° C. (national indirect taxation measurement unit) = 190  
 VAT value = customs value + import duties + national indirect taxation + internal cost to the place of destination (€250).

Type of tax	Measurement Unit code	Tax base	Tax rate	amount	measure
A10	(customs value)	10 000	6.4%	€ 640.00	
A10	DTN	200	€13.7	€ 2740.00	
			Total A10	<b>€ 3 380.00</b>	
028	HLT (20° C.)	190	4.13	<b>€ 784.70</b>	National indirect taxation – the rates will differ between the Member States

TYPE	TAX BASE	RATE	AMOUNT	MP
A10	10 000	6.4%	640.00	C
A10	200	€137/100kg	2 740.00	C
028	190	4.13	784.70	C
B00	14 415	19%	2 738.85	C
		Total	6 903.55	C

Different methods of payment may be entered in the same declaration depending on the national solutions applied.

<sup>1</sup> TARIC internal codification

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**4 . Calculation of third country duty based on more than one measurement units**

2208 Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages  
 - 2208 90 Other  
 - - 2208 90 91 Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding 2 litres or less  
 - - - 2208 90 91 Goods obtained from agricultural products listed in Annex I to the EEC Treaty  
 - - - - **2208 90 91 10** **Supplementary unit I alc. 100% (LPA)**

Third country duty: **1 EUR / % vol/hl (ASV X) + 6.4 EUR / hl (HLT)**  
 Supplementary unit import (box 41): **I alc. 100% (LPA)**  
 National excise **€15,04 / % vol (ASV) /hl (HTL 20° C)**

To calculate the import duties , it is necessary to know the tax base (box 47 (2)), the measurement units and the measurement quantity.

Declaration: %vol = 40%

% vol/hl (ASV X) =4000

Customs value = € 20 000

hectolitre = 100

% vol (ASV) 20° C. (national excise measurement unit) = 40

hectolitre 20° C. (national excise measurement unit) = 100

Litres pure (100%) alcohol (box 41) = 4 000

VAT value = customs value + import duties + national excise + internal cost to the place of destination (€200).

Type of tax	Measurement Unit code	Tax base	Tax rate	Amount	Measure
A00	ASV X	4000	1	€ 4 000.00	
A00	HLT	100	6.4	€ 640.00	
			Total A00	<b>€ 4 640.00</b>	
066	ASV	40	15.04	<b>601.60</b>	National excise - the rates will differ between the Member States. Calculation: <b>€15,04 / % vol (ASV)</b>
066	HTL 20° C (national measurement unit)	100	601.60	<b>€ 60 160.00</b>	National excise - the rates will differ between the Member States. Calculation: <b>(€15,04/ %vol (ASV))/ hl (HTL 20° C)</b>
			Total 066	<b>€ 60 160.00</b>	

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<b>TYPE OF TAX</b>	<b>TAX BASE</b>	<b>RATE</b>	<b>AMOUNT</b>	<b>MP</b>
A00	4 000	€1	4 000.00	A
A00	100	€6.4	640.00	A
066	100	601.60	€ 60 160.00	A
B00	85 000	19%	16 150.00	A
		Total	80 950.00	A

Different methods of payment may be entered in the same declaration depending on the national solutions applied.

<b>A00</b>	Customs duties on industrial products	This type of tax is applicable to all products except agricultural products (see A10).
<b>A10</b>	Customs duties on agricultural products	This type of tax is applicable only to agricultural products in the nomenclature group: budget line 1060 (B010000). This nomenclature group is mentioned under the button "description" in TARIC consultations linked to a TARIC code in the TARIC database (DDS). The nomenclature group is sometimes mentioned at the CN code or TARIC code level, but can also be mentioned at chapter or another level.
<b>A20</b>	Additional duties	
<b>A30</b>	Definitive antidumping duties	Anti-dumping duties are applicable if the export price at which the product is sold on the Community market is shown to be lower than the price on the producer's home market. <a href="http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm">http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm</a>
<b>A35</b>	Provisional antidumping duties	Provisional anti-dumping duties can be changed to definitive anti-dumping duties or revoked. For details, refer to the TARIC website or to the list of cases available at: <a href="http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm">http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm</a>
<b>A40</b>	Definitive countervailing duties	Countervailing duties can be imposed to compensate for export subsidies. For details please refer to the Taric website or to the list of cases available at: <a href="http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm">http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm</a> ".
<b>A45</b>	Provisional countervailing duties	Provisional countervailing duties can be changed to definitive countervailing duties or revoked. For details, refer to the TARIC website or to the list of cases available at: <a href="http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm">http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm</a>
<b>B00</b>	VAT	Value added tax collected according to Council Directive 2006/112/EC.
<b>B10</b>	Compensatory interest (VAT)	Compensatory interest applicable to VAT after an inward processing.
<b>B20</b>	Interest on arrears (VAT)	
<b>C00</b>	Export taxes	Not yet applicable
<b>C10</b>	Export taxes on agricultural products	Not yet applicable
<b>D00</b>	Interest on arrears	
<b>D10</b>	Compensatory interest (i.e. inward processing or temporary importation)	Compensatory interest applicable to customs duties after an inward processing or temporary importation in accordance with Article 519 CC IP.
<b>E00</b>	Duties collected on behalf of other countries	Duties collected on behalf of San Marino.

## Explanatory notes to types of tax

