

## eLearning module

# General Interpretative Rules of the Combined Nomenclature: Introduction, EU perspective, Impact on National Administrations and EU Economic Operators

Leading for results.  
Learning for purpose.

The Combined Nomenclature (CN) is a tool for classifying goods, set up to meet the requirements of the Common Customs Tariff and the EU's external trade statistics. It forms the basis for the declaration of goods; at importation or exportation or when subject to intra-Union trade statistics. This determines which rate of customs duty applies and how the goods are treated for statistical purposes. Other legislation may also refer to the Combined Nomenclature. The CN is thus a vital working tool for business and the Member States' customs administrations.

The Combined Nomenclature was established by Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and is updated every year.

## Scope

This eLearning module introduces you to the principles of tariff classification, which promotes legal certainty for traders and EU customs administrations.

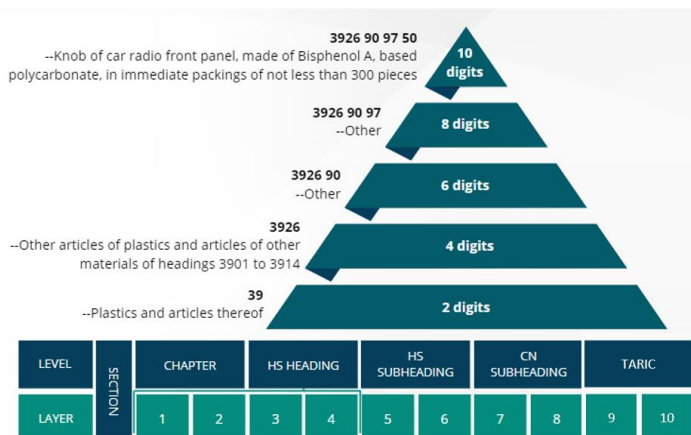
## Audience

This eLearning module addresses economic operators and customs officers across the EU.

## Learning Outcomes

By the end of this course, you will know about the main goals of the General Interpretative Rules of the Combined Nomenclature and its structure. You will be able to:

- ✓ Briefly describe the structure of the Combined Nomenclature and the General Interpretative Rules;
- ✓ Detail the tariff implications of customs classification and basic rules (import duty/excise/trade rules);
- ✓ Explain the importance of the CN;
- ✓ Define when to use legally binding Notes to Sections and Chapters and Explanatory Notes;
- ✓ Demonstrate classification in practice and the tools available to help economic operators and administrations.



## Features

- ✓ The course is designed to be flexible and personalised. Users may start, pause and resume the course where they left off, at their convenience.
- ✓ A rich set of visual aids provides a clear explanation of complex and sometimes abstract concepts.
- ✓ In addition to the menu, a course map allows users to quickly access the main chapters of the course. The course map is conveniently placed in the vertical toolbar located on the right side.
- ✓ A course summary of the most relevant information is available in a printable format. It's also possible to print any course screen for future reference.

## Course duration

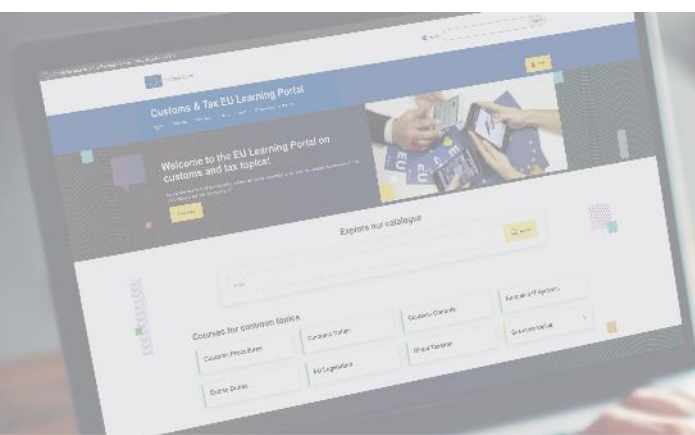
The time required to complete the course is around 3 hours.

## Available languages

The course is available in English. However, consult [Customs and Tax EU Learning Portal](#) for the availability of further EU language versions.

## Let's get started!

- ✓ The eLearning module is publicly available and accessible via [Customs and Tax EU Learning portal](#) for direct view.
- ✓ Registered users can download the course.
- ✓ Troubleshoot technical issues and get help by clicking on "FAQ" or "Support".



## Find out more

Visit the [Customs and Tax EU Learning Portal \(europa.eu\)](#)

Contact DG TAXUD/E3 Management of Programmes & EU training  
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