

CODES FOR COMPONENTS OF CUSTOMS PROCEDURES

No.	Feature of customs procedure	Code for component of customs procedures
I. BASIC ARRANGEMENTS		
1.	Customs and excise duties and value added tax (VAT) calculated in accordance with standards laid down by law, no customs warehouse procedure for goods and no special rules for calculating tax/duties	000
II. WHERE GOODS ARE NOT SUBJECT TO CUSTOMS DUTIES, EXCISE DUTIES OR VAT		
2.	Goods exempted from import duties, excise duties and VAT:	
2.1.	imported and supplied to other Member States (Article 35 of the VAT Law)	001
2.2.	other cases of VAT exemption	011
3.	Goods not subject to import duties, but subject to excise duties or VAT	002
4.	Goods not subject to import duties or excise duties, but subject to VAT	003
5.	Goods not subject to import duties or VAT, but subject to excise duties:	
5.1.	imported and supplied to other Member States (Article 35 of the VAT Law)	006
5.2.	other cases of VAT exemption	016
6.	Goods subject to import duties, but not subject to excise duties or VAT:	
6.1.	goods imported and supplied to other Member States (Article 35 of the VAT Law)	007
6.2.	other cases of VAT exemption	017
7.	Goods subject to import duties and excise duties, but not subject to VAT:	
7.1.	imported and supplied to other Member States (Article 35 of the VAT Law)	008
7.2.	other cases of VAT exemption	018
8.	Goods subject to import duties and VAT, but not subject to excise duties	010
III. WHERE SPECIAL RULES OR PROVISIONS ARE APPLIED FOR CALCULATING TAX/DUTIES		
I. RELATING TO OUTWARD PROCESSING		
9. Goods covered by outward processing arrangements:		

9.1.	reimported main compensating products, obtained by processing from goods exported under outward processing arrangements, or products replacing goods exported under outward processing arrangements or goods exported under outward processing arrangements using the standard exchange system, where the replacement products have already been imported and	
9.1.1.	goods subject to taxes and duties as laid down by law, on which the following taxes and duties are imposed:	
9.1.1.1.	customs duties on industrial goods	004
9.1.1.2.	customs duties on industrial goods and definitive anti-dumping duties	014
9.1.1.3.	customs duties on industrial goods and provisional anti-dumping duties	024
9.1.1.4.	customs duties on industrial goods and definitive countervailing duties	034
9.1.1.5.	customs duties on industrial goods and provisional countervailing duties	044
9.1.1.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	054
9.1.1.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	064
9.1.1.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	074
9.1.1.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	084
9.1.1.10.	customs duties on agricultural products	204
9.1.1.11.	customs duties on agricultural products and additional duties	214
9.1.1.12.	customs duties on agricultural products and definitive anti-dumping duties	224
9.1.1.13.	customs duties on agricultural products and provisional anti-dumping duties	234
9.1.1.14.	customs duties on agricultural products and definitive countervailing duties	244
9.1.1.15.	customs duties on agricultural products and provisional countervailing duties	254
9.1.1.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	264
9.1.1.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	274
9.1.1.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	284
9.1.1.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	294
9.1.1.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	304
9.1.1.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	314
9.1.1.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	324
9.1.1.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	334
9.1.1.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	344

9.1.1.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	354
9.1.1.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	364
9.1.1.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	374
9.1.2.	goods not subject to excise duties, on which the following taxes and duties are imposed:	
9.1.2.1.	customs duties on industrial goods	00K
9.1.2.2.	customs duties on industrial goods and definitive anti-dumping duties	01K
9.1.2.3.	customs duties on industrial goods and provisional anti-dumping duties	02K
9.1.2.4.	customs duties on industrial goods and definitive countervailing duties	03K
9.1.2.5.	customs duties on industrial goods and provisional countervailing duties	04K
9.1.2.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05K
9.1.2.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06K
9.1.2.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07K
9.1.2.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08K
9.1.2.10.	customs duties on agricultural products	20K
9.1.2.11.	customs duties on agricultural products and additional duties	21K
9.1.2.12.	customs duties on agricultural products and definitive anti-dumping duties	22K
9.1.2.13.	customs duties on agricultural products and provisional anti-dumping duties	23K
9.1.2.14.	customs duties on agricultural products and definitive countervailing duties	24K
9.1.2.15.	customs duties on agricultural products and provisional countervailing duties	25K
9.1.2.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26K
9.1.2.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27K
9.1.2.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28K
9.1.2.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	29K
9.1.2.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	30K
9.1.2.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31K
9.1.2.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32K
9.1.2.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33K
9.1.2.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34K

9.1.2.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	35K
9.1.2.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36K
9.1.2.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37K
9.1.3.	goods not subject to VAT, on which the following taxes and duties are imposed:	
9.1.3.1.	customs duties on industrial goods	00L
9.1.3.2.	customs duties on industrial goods and definitive anti-dumping duties	01L
9.1.3.3.	customs duties on industrial goods and provisional anti-dumping duties	02L
9.1.3.4.	customs duties on industrial goods and definitive countervailing duties	03L
9.1.3.5.	customs duties on industrial goods and provisional countervailing duties	04L
9.1.3.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05L
9.1.3.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06L
9.1.3.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07L
9.1.3.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08L
9.1.3.10.	customs duties on agricultural products	20L
9.1.3.11.	customs duties on agricultural products and additional duties	21L
9.1.3.12.	customs duties on agricultural products and definitive anti-dumping duties	22L
9.1.3.13.	customs duties on agricultural products and provisional anti-dumping duties	23L
9.1.3.14.	customs duties on agricultural products and definitive countervailing duties	24L
9.1.3.15.	customs duties on agricultural products and provisional countervailing duties	25L
9.1.3.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26L
9.1.3.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27L
9.1.3.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28L
9.1.3.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	29L
9.1.3.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	30L
9.1.3.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31L
9.1.3.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32L
9.1.3.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33L
9.1.3.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34L

9.1.3.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	35L
9.1.3.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36L
9.1.3.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37L
9.1.4.	goods not subject to excise duties or VAT, on which the following taxes and duties are imposed:	
9.1.4.1.	customs duties on industrial goods	OOM
9.1.4.2.	customs duties on industrial goods and definitive anti-dumping duties	OIM
9.1.4.3.	customs duties on industrial goods and provisional anti-dumping duties	02M
9.1.4.4.	customs duties on industrial goods and definitive countervailing duties	03M
9.1.4.5.	customs duties on industrial goods and provisional countervailing duties	04M
9.1.4.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05M
9.1.4.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06M
9.1.4.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07M
9.1.4.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08M
9.1.4.10.	customs duties on agricultural products	20M
9.1.4.11.	customs duties on agricultural products and additional duties	21M
9.1.4.12.	customs duties on agricultural products and definitive anti-dumping duties	22M
9.1.4.13.	customs duties on agricultural products and provisional anti-dumping duties	23M
9.1.4.14.	customs duties on agricultural products and definitive countervailing duties	24M
9.1.4.15.	customs duties on agricultural products and provisional countervailing duties	25M
9.1.4.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26M
9.1.4.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27M
9.1.4.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28M
9.1.4.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	29M
9.1.4.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	30M
9.1.4.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31M
9.1.4.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32M
9.1.4.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33M
9.1.4.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34M
9.1.4.25.	customs duties on agricultural products, definitive anti-dumping duties	35M

	and provisional countervailing duties	
9.1.4.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36M
9.1.4.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37M
9.2.	reimported goods:	
9.2.1.	secondary compensating products, obtained from goods imported under outward processing arrangements	384
9.2.2.	goods exported temporarily for repair free of charge and goods exported under outward processing arrangements that return unprocessed	394
9.2.3.	goods temporarily exported for repair against payment:	
9.2.3.1.	subject to import duties and VAT	404
9.2.3.2.	not subject to import duties and VAT	414
9.2.3.3.	subject to import duties but not to VAT	424
9.2.3.4.	not subject to import duties but subject to VAT	434
II. RELATING TO INWARD PROCESSING		
10.	Released for free circulation:	
10.1.	main compensating products, obtained from goods imported under inward processing arrangements and	
10.1.1.	goods subject to taxes and duties laid down by law, on which the following taxes and duties are imposed:	
10.1.1.1.	customs duties on industrial goods	005
10.1.1.2.	customs duties on industrial goods and definitive anti-dumping duties	015
10.1.1.3.	customs duties on industrial goods and provisional anti-dumping duties	025
10.1.1.4.	customs duties on industrial goods and definitive countervailing duties	035
10.1.1.5.	customs duties on industrial goods and provisional countervailing duties	045
10.1.1.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	055
10.1.1.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	065
10.1.1.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	075
10.1.1.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	085
10.1.1.10.	customs duties on agricultural products	205
10.1.1.11.	customs duties on agricultural products and additional duties	215
10.1.1.12.	customs duties on agricultural products and definitive anti-dumping duties	225
10.1.1.13.	customs duties on agricultural products and provisional anti-dumping duties	235
10.1.1.14.	customs duties on agricultural products and definitive countervailing duties	245
10.1.1.15.	customs duties on agricultural products and provisional countervailing duties	255
10.1.1.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	265
10.1.1.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	275
10.1.1.18.	customs duties on agricultural products, additional duties and definitive	285

	countervailing duties	
10.1.1.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	295
10.1.1.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	305
10.1.1.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	315
10.1.1.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	325
10.1.1.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	335
10.1.1.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	345
10.1.1.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	355
10.1.1.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	365
10.1.1.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	375
10.1.2.	goods not subject to excise duties, on which the following taxes and duties are imposed:	
10.1.2.1.	customs duties on industrial goods	00N
10.1.2.2.	customs duties on industrial goods and definitive anti-dumping duties	01N
10.1.2.3.	customs duties on industrial goods and provisional anti-dumping duties	02N
10.1.2.4.	customs duties on industrial goods and definitive countervailing duties	03N
10.1.2.5.	customs duties on industrial goods and provisional countervailing duties	04N
10.1.2.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05N
10.1.2.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06N
10.1.2.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07N
10.1.2.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08N
10.1.2.10.	customs duties on agricultural products	20N
10.1.2.11.	customs duties on agricultural products and additional duties	21N
10.1.2.12.	customs duties on agricultural products and definitive anti-dumping duties	22N
10.1.2.13.	customs duties on agricultural products and provisional anti-dumping duties	23N
10.1.2.14.	customs duties on agricultural products and definitive countervailing duties	24N
10.1.2.15.	customs duties on agricultural products and provisional countervailing duties	25N
10.1.2.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26N
10.1.2.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27N
10.1.2.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28N

10.1.2.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	29N
10.1.2.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	SON
10.1.2.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31N
10.1.2.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32N
10.1.2.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33N
10.1.2.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34N
10.1.2.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	35N
10.1.2.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36N
10.1.2.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37N
10.1.3.	goods not subject to VAT, on which the following taxes and duties are imposed:	
10.1.3.1.	customs duties on industrial goods	00P
10.1.3.2.	customs duties on industrial goods and definitive anti-dumping duties	01P
10.1.3.3.	customs duties on industrial goods and provisional anti-dumping duties	02P
10.1.3.4.	customs duties on industrial goods and definitive countervailing duties	03P
10.1.3.5.	customs duties on industrial goods and provisional countervailing duties	04P
10.1.3.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05P
10.1.3.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06P
10.1.3.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07P
10.1.3.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08P
10.1.3.10.	customs duties on agricultural products	20P
10.1.3.11.	customs duties on agricultural products and additional duties	21P
10.1.3.12.	customs duties on agricultural products and definitive anti-dumping duties	22P
10.1.3.13.	customs duties on agricultural products and provisional anti-dumping duties	23P
10.1.3.14.	customs duties on agricultural products and definitive countervailing duties	24P
10.1.3.15.	customs duties on agricultural products and provisional countervailing duties	25P
10.1.3.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26P
10.1.3.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27P
10.1.3.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28P
10.1.3.19.	customs duties on agricultural products, additional duties and provisional	29P

	countervailing duties	
10.1.3.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	30P
10.1.3.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31P
10.1.3.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32P
10.1.3.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33P
10.1.3.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34P
10.1.3.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	33P
10.1.3.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36P
10.1.3.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37P
10.1.4.	goods not subject to excise duties or VAT, on which the following duties are imposed:	
10.1.4.1.	customs duties on industrial goods	00R
10.1.4.2.	customs duties on industrial goods and definitive anti-dumping duties	01R
10.1.4.3.	customs duties on industrial goods and provisional anti-dumping duties	02R
10.1.4.4.	customs duties on industrial goods and definitive countervailing duties	03R
10.1.4.5.	customs duties on industrial goods and provisional countervailing duties	04R
10.1.4.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	05R
10.1.4.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	06R
10.1.4.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	07R
10.1.4.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	08R
10.1.4.10.	customs duties on agricultural products	20R
10.1.4.11.	customs duties on agricultural products and additional duties	21R
10.1.4.12.	customs duties on agricultural products and definitive anti-dumping duties	22R
10.1.4.13.	customs duties on agricultural products and provisional anti-dumping duties	23R
10.1.4.14.	customs duties on agricultural products and definitive countervailing duties	24R
10.1.4.15.	customs duties on agricultural products and provisional countervailing duties	25R
10.1.4.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	26R
10.1.4.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	27R
10.1.4.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	28R
10.1.4.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	29R

10.1.4.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	30R
10.1.4.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	31R
10.1.4.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	32R
10.1.4.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	33R
10.1.4.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	34R
10.1.4.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	35R
10.1.4.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	36R
10.1.4.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	37R
10.2.	secondary compensating products, obtained from goods imported under inward processing arrangements and	
10.2.1.	subject to taxes and duties laid down by law:	
10.2.1.1.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer	80A
10.2.1.2.	other cases	805
10.2.2.	not subject to import duties, excise duties or VAT	815
10.2.3.	not subject to import duties, but subject to excise duties and VAT	825
10.2.4.	not subject to import duties or excise duties, but subject to VAT	835
10.2.5.	not subject to import duties or VAT but subject to excise duties	845
10.2.6.	subject to import duties, but not subject to excise duties or VAT:	
10.2.6.1.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer	85A
10.2.6.2.	other cases	855
10.2.7.	subject to import duties and excise duties, but not subject to VAT:	
10.2.7.1.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer	86A
10.2.7.2.	other cases	865
10.2.8.	subject to import duties and VAT but not subject to excise duties	875
10.3.	unprocessed goods imported under inward processing arrangements:	
10.3.1.	subject to taxes and duties laid down by law:	
10.3.1.1.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer	90A
10.3.1.2.	other cases	905
10.3.2.	not subject to import duties, excise duties or VAT	915
10.3.3.	not subject to import duties, but subject to excise duties and VAT	925
10.3.4.	not subject to import duties or excise duties, but subject to VAT	935
10.3.5.	not subject to import duties or VAT but subject to excise duties	945
10.3.6.	subject to import duties, but not subject to excise duties or VAT:	
10.3.6.1.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer	95A
10.3.6.2.	other cases	955
10.3.7.	subject to import duties and excise duties, but not subject to VAT:	
10.3.1.1.	additional duties on sugar calculated on the basis of a representative price	96A

	as chosen by the importer	
10.3.1.2.	other cases	965
10.3.8.	subject to import duties and VAT but not subject to excise duties	975
11.	Re-exported goods imported under inward processing arrangements without preferential-origin status and used in the production of main compensatory goods with EU preferential-origin status, on which the following taxes and duties are imposed:	
11.1.	customs duties on industrial goods	385
11.2.	customs duties on industrial goods and definitive anti-dumping duties	395
11.3.	customs duties on industrial goods and provisional anti-dumping duties	405
11.4.	customs duties on industrial goods and definitive countervailing duties	415
11.5.	customs duties on industrial goods and provisional countervailing duties	425
11.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	435
11.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	445
11.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	455
11.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	465
11.10.	customs duties on agricultural products	605
11.11.	customs duties on agricultural products and additional duties	615
11.12.	customs duties on agricultural products and definitive anti-dumping duties	625
11.13.	customs duties on agricultural products and provisional anti-dumping duties	635
11.14.	customs duties on agricultural products and definitive countervailing duties	645
11.15.	customs duties on agricultural products and provisional countervailing duties	655
11.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	665
11.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	675
11.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	685
11.19.	customs duties on agricultural products, additional duties and provisional countervailing duties	695
11.20.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and definitive countervailing duties	705
11.21.	customs duties on agricultural products, additional duties, definitive anti-dumping duties and provisional countervailing duties	715
11.22.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and definitive countervailing duties	725
11.23.	customs duties on agricultural products, additional duties, provisional anti-dumping duties and provisional countervailing duties	735
11.24.	customs duties on agricultural products, definitive anti-dumping duties and definitive countervailing duties	745
11.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	755

11.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	765
11.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	775
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12.	Goods declared for the customs warehousing procedure:	
12.1.	in customs warehouses of type A, B, C, E or F and	
12.1.1.	owned by a Lithuanian national	600
12.1.2.	owned by someone other than a Lithuanian national	601
12.2.	in D-type warehouses, including warehouses within the meaning of Article 525(3) of Regulation (EEC) No 2454/93 and	
12.2.1.	owned by a Lithuanian national	602
12.2.2.	owned by someone other than a Lithuanian national	603
IV. OTHER SPECIAL CASES CONCERNING THE CALCULATION OF DUTIES		
13.	Taxes and duties on goods imported by travellers, packages sent by post of a value not exceeding €350 and duties that cannot be calculated automatically or by computer using data from the LITAR national tariff system and imposed on goods subject to:	
13.1	customs duties on industrial goods	009
13.2.	customs duties on industrial goods and definitive anti-dumping duties	019
13.3.	customs duties on industrial goods and provisional anti-dumping duties	029
13.4.	customs duties on industrial goods and definitive countervailing duties	039
13.5.	customs duties on industrial goods and provisional countervailing duties	049
13.6.	customs duties on industrial goods, definitive anti-dumping duties and definitive countervailing duties	059
13.7.	customs duties on industrial goods, definitive anti-dumping duties and provisional countervailing duties	069
13.8.	customs duties on industrial goods, provisional anti-dumping duties and definitive countervailing duties	079
13.9.	customs duties on industrial goods, provisional anti-dumping duties and provisional countervailing duties	089
13.10.	customs duties on agricultural products	209
13.11.	customs duties on agricultural products and additional duties	219
13.12.	customs duties on agricultural products and definitive anti-dumping duties	229
13.13.	customs duties on agricultural products and provisional anti-dumping duties	239
13.14.	customs duties on agricultural products and definitive countervailing duties	249
13.15.	customs duties on agricultural products and provisional countervailing duties	259

13.16.	customs duties on agricultural products, additional duties and definitive anti-dumping duties	269
13.17.	customs duties on agricultural products, additional duties and provisional anti-dumping duties	279
13.18.	customs duties on agricultural products, additional duties and definitive countervailing duties	289
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13.25.	customs duties on agricultural products, definitive anti-dumping duties and provisional countervailing duties	359
13.26.	customs duties on agricultural products, provisional anti-dumping duties and definitive countervailing duties	369
13.27.	customs duties on agricultural products, provisional anti-dumping duties and provisional countervailing duties	379
14.	additional duties on sugar calculated on the basis of a representative price as chosen by the importer and goods:	
14.1.	subject to VAT	409
14.2.	VAT exempt	419
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15.	Goods for disposal under customs supervision	00S