

eCustoms Helpdesk Notification

Number:	Ref: 25/2024
Subject:	Revised Combined Nomenclature for 2025
Who should read:	All those involved in the submission of Customs import, export & Intrastat declarations.
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	tarclass@revenue.ie
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A tariff classification code is a six to ten-digit code describing a product on a customs declaration. The code is used to determine the duties and tax which are payable at import/export. A tariff code ensures uniformity of product classification worldwide.

The World Customs Organisation's (WCO) Harmonised System (HS) provides 6-digit classification codes. The Combined Nomenclature (CN) is extended to 8-digit level by the EU for exports and to 10- digit TARIC level for imports.

There will be changes to some CN codes from 1 January 2025. [Commission Implementing Regulation \(EU\) 2024/2522](#) refers. The CN is updated annually and the TARIC daily.

Details of the main changes are available on the 2024 – 2025 [correlation tables](#) on the Customs Classification page of the Revenue website at: <https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/classification/index.aspx>