

U. PORTO



**THE 2008 FINANCIAL WORLD CRISIS:
EFFECTS ON PORTUGUESE IMPORTS AND RELATED TAX REVENUE
BOTH IN PORTUGAL AND IN THE EU**

CLÁUDIA PATRÍCIA GOMES RIBEIRO

110487007

MASTER THESIS

Thesis Advisor

António de Melo da Costa Cerqueira

Thesis Co-advisor

Elísio Fernando Moreira Brandão

2013





"The Future has many names.

For the weak it is the Unattainable. To the fearful, the Unknown.

For the brave the Opportunity."

Victor Hugo

UNDERGRADUATE,
MASTER AND PHD PROGRAMMES

U. PORTO
FEP FACULDADE DE ECONOMIA
UNIVERSIDADE DO PORTO



ESFEP
Estudos e Sondagens

School of Economics and Management, University of Porto
Rua Dr. Roberto Frias | 4200-464 Porto | Portugal
Telephone: +351 225 571 100, +351 220 426 000 | www.fep.up.pt

Brief biographical note

Cláudia Patrícia Gomes Ribeiro was born in Oporto, Portugal, in 1989.

She attended the *Colégio Liceal de Santa Maria de Lamas* high school and graduated in 2007.

The same year, she entered the University of Oporto (Portugal) School of Economics and Management.

Cláudia Ribeiro graduated college with a degree in Economics in 2011.

She is an import technician at *Sonae*¹ since August of 2011.

Right now, she is finishing her master's degree in Finance and Taxes in the same university (University of Oporto).

Her main research interests are: Finance, Taxes, Economic Sustainability, Econometrics, Financial Markets, Management and Politics.



¹ <http://www.sonae.pt/en/>



Acknowledgments

Regardless the individual aspect of this work, it couldn't be done without the help of my thesis adviser, PhD Professor António de Melo da Costa Cerqueira, and co-adviser, PhD Professor Elísio Fernando Moreira Brandão. To them my sincere gratitude for the availability, the professionalism and the tenacity shown in these past two years.

I also thank my friends, family, coworkers and boss for the encouragement and comprehension displayed these past months.

And a final thanks to my fellow masters' colleagues who shared my concerns and enthusiasms, failures and successes.



Abstract

This work sheds a light on four critical questions: (1) I study whether or not the 2008 financial world crisis had an impact on the volume of imports (of goods) made by Portugal in subsequent years, and, (2) if the answer were to be yes, what kinds of products were affected, (3) access if there was any effect what so ever in the revenue made by Portugal in customs duties and other related taxes and (4) if this revenue affected the EU budget in any way. For the first one the reader will confirm that between 2008 and 2009 the imports (€) of goods made by Portugal dropped drastically (aprox. 32%). Regarding the second question, this study clearly states that the 2008 financial world crisis did not had the same effect across imports of different kinds of goods, in fact, one of the sections studied revealed a positive variation between the years of 2008 and 2009. With respect to the third and fourth questions, the decrease revenue made by Portugal in customs duties due to the lowering of the imports, had an impact on the EU budget.

Index

Brief biographical note.....	ii
Acknowledgments.....	iii
Abstract.....	iv
Index.....	v
Index of Figures.....	vii
1. Introduction (objective of the theme).....	1
2. Literature /related investigations and principal contributes of the thesis.....	3
3. Analysis.....	6
3.1. Definitions.....	6
3.1.1. Customs Union (a brief introduction to the European Union History).....	6
3.1.2. Combined Nomenclature and TARIC.....	8
3.1.3. Tariffs.....	17
3.2. Analysis (per si).....	24
4. Conclusions, limitations and perspectives for futures investigations.....	36
5. Appendix.....	37
5.1. Appendix A.....	37
5.2. Appendix B.....	48
5.3. Appendix C.....	59
5.4. Appendix D.....	61
6. Bibliographical references.....	63
7. Annexes.....	64
7.1. Annex #1.....	64
7.2. Annex #2.....	66
7.3. Annex #3.....	72
7.4. Annex #4.....	74
7.5. Annex #5.....	77
7.6. Annex #6.....	80



7.7. Annex #7	86
7.8. Annex #8	89

Index of Figures

Figure 3.1.2.a – Print screen from TARIC database, 12-04-2013

Figure 3.1.3.a – World Equilibrium

Figure 3.1.3.b – Large economy

Figure 3.1.3.c – Country A

Figure 3.1.3.d – Optimal Tariff

Figure 3.2.a. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Annex #1

Figure 3.2.b. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section IX - Annex #3

Figure 3.2.c. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section V - Annex #4

Figure 3.2.d. – Tax on Petroleum and Energy Products 2007, 2008 and 2009 - Annex #4

Figure 3.2.e. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section II - Annex #5

Figure 3.2.f. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section III - Annex #6

Note: The subsections that recorded the value 0(zero) in both years (2008 and 2009) were removed from the graphic

Figure 3.2.g. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section XV - Annex #7



Figure 3.2.h. – Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1) - Section XIX - Annex #8

Figure. 3.2.i. – Portuguese Contributions to the Revenue of the European Commission

Figure. 3.2.j. – All Member States Contributions to the Revenue of the European Commission

1. Introduction (objective of the theme)

Let me be perfectly clear. This work does not aim to describe, much less understand, the causes of the 2008 financial world crisis.

My objective is to (1) study whether or not this crisis had an impact on the volume of imports (of goods) made by Portugal, in subsequent years, and, (2) if the answer were to be yes, what kinds of products were affected, (3) assess if there was any effect whatsoever in the revenue made by Portugal in customs duties and other related taxes and (4) if this revenue affected the EU budget in any way.

Why do I want to study this issue? Every day we are bombarded with news about the decline of the Portuguese Economy. Unemployment, decrease of consumption, increase of the deficit and, every so often, the **decline of importations**.

The Literature is very clear in saying that if a decrease/deceleration in income (I) occurs, it is expected that there will be a decline in consumption (C), internal and **external**.

This leads to my first objective: **(1) I want to study whether or not this crisis had an impact on the volume of imports (of goods) made by Portugal after 2008.**

But, consequently, I have to make another question if the first one becomes true: **(2) this decrease in external consumption, i.e. imports, is general or it is most significant in some products than others?**

Will we have a significant drop in mineral fuels? In vegetable produces? Or both? Will we have any product that survived this crisis and showed an increase in its imports?

These are all the questions I want to answer, because, to my knowledge, no one tried to answer them yet.



After this, I want to see if **(3) there was any fiscal impact for the Portuguese budget in terms of customs duties and related taxes (like excise taxes).**

And, because part of the customs duties charged by an EU member has to be delivered to the EU budget (75% - Council Decision 2000/597/EC, Euratom of 29 September 2000 (ORD 2000))², **(4) I also want to see if the EU budget suffered any kind of decrease in revenues because of this.**

² <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2000:253:0042:0046:EN:PDF>

2. Literature /related investigations and principal contributes of the thesis

As said above, my objective is to study (1) whether or not the 2008 financial world crisis had an impact on the volume of imports (of goods) made by Portugal in subsequent years, and, (2) if the answer were to be yes, what kinds of products were affected, (3) access if there was any effect what so ever in the revenue made by Portugal in customs duties and other related taxes and (4) if this revenue affected the EU budget in any way.

News about the decline of importation in Portugal after 2008 are many in number, but there isn't any study, as far as my knowledge goes, that combines all this related issues in one analysis. That's my main contribute.

If I asked the reader if he/she thinks that the imports made by Portugal after the 2008 financial world crisis dropped, he/she will most certainly respond "*Off course!*", like this would be a non question, *a La Palice Truth*³. But if, instead, I asked in what products did this decrease was most felt, what would be the reader response?

Many of us, including myself, have preconceived ideas about what kind of products would suffer most in case of a financial world crisis. I, before this analysis, would say, without a doubt, mineral fuels or vehicles, based on all the things that we see and listen this days.

But, do we really know what kinds of products would be most rapidly discarded after a financial world crisis?

That's my contribute as well.

And, after we've known all of this, would this decrease impact the Portuguese and the EU budgets? And if so, in what extent?

³ Meaning an utterly obvious truth.

That's also my contribute.

As far as I know, no one, so far, has done this kind of analysis, i.e., linking importations with alterations in tax revenue both to the EU member state in question and to the EU budget as a whole.

Because of the pioneer analysis that is being made, literature about the subject is scarce to nonexistent.

For the question (1) we have to relate in the economic literature available. The economic literature, like Robert J. Gordon (2008), states that it is expected that, after a financial world crisis, the volume of importations, among other things, declines in subsequent years.

For the question (2), one of my contributes, finding literature is very difficult because of the pioneer study that I'm proposing. But I can point a *benchmark*. Every year, the Portuguese National Statistics Institute (INE - www.ine.pt) publishes the *Estatísticas do Comércio Internacional 2011, 2010 and 1993-2009* (in English, International Trade Statistics 2011, 2010 and 1993-2009), and “this publication releases the provisional data from the year t International Trade, as well as the year t-1 final results, including revisions of previously published data.”

As the reader can see, the yearly publication has, as a main objective, the comparison of the provisional results of one year with the final results of the year before that.

My contribute is not only the comparison of the international trade statistics of year t with year t-1, but the comparison of the international trade statistics of 2008 with all of the following years through 2011.

That publication does not focus its attention on imports only, but on exports and the trade balance of goods as well. My work makes a more focused analysis being solely dedicated to importations.



For questions (3) and (4), this publication does not give any contribute what so ever. It goes to the company level (microanalysis), I, on the other hand, go to the EU level (macroanalysis), much more relevant for my study of the revenue in taxes made by the EU member state in question (Portugal) and the EU as a whole. This is my main contribution since this isn't made in these publications and nowhere else to my knowledge.



3. Analysis

3.1. Definitions

Before entering on the analysis *per se* is mandatory the comprehension of 3 basic definitions: (1) Customs Union (a brief introduction to the European Union History), (2) Combined Nomenclature and TARIC and (3) Tariffs.

3.1.1. Customs Union (a brief introduction to the European Union History)

For the first we have to go back to 1945, the year that the 2nd World War ended. Back then, the objective was to not let the same happen again and create a place where Europeans could live in peace and harmony. In the early 50's, with that mindset, emerges the European Coal and Steel Community (Belgium, France, Germany, Italy, Luxembourg and the Netherlands) that begins to unite European countries economically and politically. Later in that decade, in the year of 1957, because of the success achieved in the European Coal and Steel Community, the Treaty of Rome creates the European Economic Community (EEC), or 'Common Market'.

The European Economic Community (EEC) does two important things: (1) eliminates customs duties and related taxation between member states and (2) creates an external Common Customs Tariff, which makes the EEC members almost like one and only country.

The 1960's were a prosperous period for the European economy, much helped by the fact that EU countries stop charging custom duties when trading with each other.

The 70's were marked by the joining of Denmark, Ireland and the United Kingdom to the European Union (1/January/1973), raising the number of member states to nine.

In 1981, Greece becomes the 10th member of the EU and, in 1986, Spain and Portugal follows. Also in 1986, the Single European Act is signed. This is a treaty which aimed at sorting out the problems with the free-flow of trade across EU borders and thus creating the 'Single Market'.

In 1993 the Single Market is completed with the 'four freedoms' of: movement of goods, services, people and money. The 1990s is also the decade of two treaties, the 'Maastricht' Treaty on European Union in 1993 and the Treaty of Amsterdam in 1999. In 1995, Austria, Finland and Sweden enter the union and the 'Schengen' agreements are signed which gradually allow people to travel without having their passports checked at the borders.

On May of 2004, eight countries of central and eastern Europe — the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Slovenia and Slovakia — join the EU as well as Cyprus and Malta. On the 1st of January 2007, two more countries from Eastern Europe, Bulgaria and Romania, joined the EU, bringing the number of member states to 27. Croatia was the latest country to join the EU (July 1, 2013). Turkey, for example, is a candidate for future membership.

In September of 2008, major financial crisis hits the world economy. The problems start with mortgage loans in the United States and several European banks also experience difficulties.

Today we live in a decade of great opportunities but great challenges as well. This decade will determine whether the bonds of European cooperation harden or, on the contrary, fall apart.⁴

⁴ http://europa.eu/index_pt.htm

3.1.2. Combined Nomenclature and TARIC

As said above, with the Treaty of Rome, which creates the European Economic Community (EEC), or ‘Common Market’, the customs duties and related taxation between member states were eliminated and an external Common Customs Tariff was create in relation to 3rd countries (countries outside the customs union).

This caused for customs (from the Arabic "hostel", "inn" or ad-Diwan, "record", "office" is an official government agency whose objective is to control the movement of inflows and outflows of cargo from and to the exterior and charge customs duties⁵) to “disappear” between member states, but not between EU members and 3rd countries. Since then the mission of member states’ customs is not just protecting their country’s border, but also protecting the EEC border. For this very reason, an external Common Customs Tariff was created.

As the European Commission describes⁶: “Since the completion of the internal market, goods can circulate freely between Member States. The 'Common Customs Tariff' (CCT) therefore applies to the import of goods across the external borders of the EU.

The tariff is common to all EU members, but the rates of duty differ from one kind of import to another depending on what they are and where they come from. The rates depend on the economic sensitivity of products.

The tariff is therefore the name given to the combination of the nomenclature (or classification of goods) and the duty rates which apply to each class of goods. In addition the tariff contains all other Community legislation that has an effect on the level of customs duty payable on a particular import, for example country of origin.”

⁵ <http://pt.wikipedia.org>

⁶ http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/

In short, if a European importer buys something made, for example, in Egypt, this product will have the same customs treatment whether it gets into the EU through Portugal or through Germany or any other EU member. But this raises another question:

How do we know what custom duty and EU legislation will be applied to a certain product?

To answer this question we have to have two kinds of data. One is the EU's Combined Nomenclature and the other is the Origin of the Product.

As the European Commission defines⁷: “The CN [Combined Nomenclature] is a method for designating goods and merchandise which was established to meet, at one and the same time, the requirements both of the Common Customs Tariff and of the external trade statistics of the Community. The CN is also used in intra-Community trade statistics.”

In other words, the Combined Nomenclature allows for an unequivocal classification of a certain product or commodity in order to identify its customs' process, define its customs' duties as well as generate statistical data. All EU members adopted the same Combined Nomenclature.

The Combined Nomenclature is made of two parts:

- i. Harmonized System (HS) nomenclature (WCO – World Customs Organization);
 - ii. Plus Community subdivisions.
-
- i. Harmonized System (HS) nomenclature (WCO – World Customs Organization)

⁷http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/combined_nomenclature/index_en.htm



As explained by the WCO⁸: “The Harmonized Commodity Description and Coding System generally referred to as "Harmonized System" or simply "HS" is a multipurpose international product nomenclature developed by the World Customs Organization (WCO).

It comprises about 5,000 commodity groups; each identified by a six digit code, arranged in a legal and logical structure and is supported by well-defined rules to achieve uniform classification.

The system is used by more than 200 countries and economies as a basis for their Customs tariffs and for the collection of international trade statistics. Over 98 % of the merchandise in international trade is classified in terms of the HS.

The HS contributes to the harmonization of Customs and trade procedures, and the non-documentary trade data interchange in connection with such procedures, thus reducing the costs related to international trade.

It is also extensively used by governments, international organizations and the private sector for many other purposes such as internal taxes, trade policies, monitoring of controlled goods, rules of origin, freight tariffs, transport statistics, price monitoring, quota controls, compilation of national accounts, and economic research and analysis. The HS is thus a universal economic language and code for goods, and an indispensable tool for international trade.

The Harmonized System is governed by "The International Convention on the Harmonized Commodity Description and Coding System". The official interpretation of the HS is given in the Explanatory Notes (5 volumes in English and French) published by the WCO. The Explanatory Notes are also available [online](#) and on CD-ROM, as part of a database which groups all the available HS Tools, by adding to the information on the Nomenclature, the Compendium of Classification Opinions and the Explanatory

⁸ <http://www.wcoomd.org/en/topics/nomenclature/overview/what-is-the-harmonized-system.aspx>

Notes, that relating to the Alphabetical Index and the Brochure on Classification Decisions taken by the Harmonized System Committee.

The maintenance of the HS is a WCO priority. This activity includes measures to secure uniform interpretation of the HS and its periodic updating in light of developments in technology and changes in trade patterns. The WCO manages this process through the Harmonized System Committee (representing the Contracting Parties to the HS Convention), which examines policy matters, takes decisions on classification questions, settles disputes and prepares amendments to the Explanatory Notes. The HS Committee also prepares amendments updating the HS every 5 – 6 years.”

The Harmonized System is in place since 01.01.1988, but, as said above, it suffers updatings in a regular basis, consequently, in recent years we have two editions: the 2007 edition (**Appendix A**) and the 2012 edition (**Appendix B**). When a new edition is published, the WCO issues *Correlation Tables* between the old edition and the new one (in this case we have a Table I which establishes the correlation between the 2012 version and the 2007 version of the HS and a Table II which establishes the correlation starting from the 2007 version to the 2012 version of the HS⁹).

Because my analysis focuses on the 2007 – 2011 period, I will be using the 2007 edition.

i. Plus Community subdivisions

As the European Commission explains¹⁰: “The CN also include preliminary provisions, additional section or chapter notes and footnotes relating to CN subdivisions. Each CN subdivisions has an eight digit code number, the CN code, followed by a description.”

⁹ http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs_nomenclature_2012/correlations-tables.aspx

¹⁰ http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/combined_nomenclature/index_en.htm

The basic regulation is Council Regulation (EEC) No [2658/87](#) on the tariff and statistical nomenclature and on the Common Customs Tariff. An updated version of the Annex I to the Combined Nomenclature Regulation is published as a Commission Regulation every year in the L-series of the Official Journal of the European Communities (as well as on CD-ROM). Such updates take into account any changes that have been agreed at international level, either at the World Customs Organization with regard to the nomenclature at HS level or within the framework of the WTO with regard to conventional rates of duty. Other changes may be required to reflect the evolution of, for example, commercial policy, technology or statistical requirements.“

Maybe an example will help. Let's think of a 100% cotton t-shirt. To correctly classify this product, i.e., correctly attribute its Combined Nomenclature Code so that it can be imported into the EU, we have to consult the EU Online customs tariff database - [TARIC](#).

On this database we select section XI (Textiles and textile articles), then chapter 61 (articles of apparel and clothing accessories, knitted or crocheted), followed by 6109 (T-shirts, singlets and other vests, knitted or crocheted) and, finally, 6109 10 (Of cotton). At this point we have the HS Code of this article complete (six digits), because this is a simple example, we do not have further subcategories thus, the NC code will be, 6109 10 00, i.e., the last two digits will be zero and the TARIC code will be 6109 10 00 00 (ten digits).

Summarizing,

6109 10 00 00

.....
HS Chapter

.....
HS Heading

.....
HS Subheading

.....
CN Subheading

.....
TARIC Code

Please note that it is the TARIC Code the one to be used for customs purposes. But, in some cases we may have “Additional TARIC Code” which will transform the 10 digit code into a 14 digit code.

For my analysis I will work with the NC Codes (eight digit codes) because those are the ones that are used for statistical data by the Portuguese National Statistics Institute (INE - www.ine.pt).

That being said and as referred before, the Harmonized System (HS) Codes are updated every 5 – 6 years (the latest version is the 2012 one and the version previous to that was the 2007 version) and my analysis will focus on the 2007 - 2011 period, thus making this updates not an issue in this work.

But, because the Combined Nomenclature, the one that I’ll be using, changes every year, the data will be delivered by a cumulative classification of all available periods (that will be described in more detail at the analysis itself)¹¹.

Please be aware that classifying correctly a given product is a very difficult task. The example above could be misleading because is a fairly easy one to classify but that’s not

¹¹ Important note at **Appendix C**

always the case. When we enter, for example, in the technology department we have lots and lots of alternatives which demand, first of all, a deep knowledge of the article in question and, second of all, a deep knowledge of the industry in analysis. Thus, the people that do this kind of work must have a lot of experience in the matter.

Assuming that we were able to correctly classify our product, we now need to know its **origin** in order to identify what custom duty and EU legislation will be applied to it.

As explained by the European Commission¹²: "Origin is the "economic" nationality of goods in international trade. There are two kinds, non-preferential and preferential.

Non-preferential origin confers an "economic" nationality on goods. It is used for determining the origin of products subject to all kinds of commercial policy measures (such as anti-dumping measures, quantitative restrictions) or tariff quotas. It is also used for statistical purposes.

Other provisions, such as those related to public tenders or origin marking, are also linked with the non-preferential origin of the products. (...)

Preferential origin confers certain benefits on goods traded between particular countries, namely entry at a reduced or zero rate of duty.

In either case, an important element in determining the origin of goods is their tariff classification. Goods in trade are identified in the Community by a code number in the Combined Nomenclature (CN) and before trying to determine their origin it is essential that their CN code has been identified.

Movement of goods within Customs unions is not based on their originating status but on the fact that they comply with provisions on free circulation. However, some products in trade with the countries concerned do not fall within the scope of the customs union but remain subject to a preferential treatment based on origin [The EC

¹²http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/introduction/index_en.htm

(European Community) has customs unions with 3 countries: Turkey, Andorra and San Marino].”

That is, depending on its origin (Non-preferential or Preferential), a product will be subjected to different kinds of EU legislation (duties, anti-dumping, quotas, and so one).

A product is considered being from a Preferential origin/country if it had “fulfilled certain criteria allowing preferential rates of duty to be claimed”¹³ and if an individual arrangement between that country (or group of countries) and the European Union was signed.

There are a great number of arrangements allowing some countries to have products with Preferential treatment in relation to the EU (see **appendix D** to get to know some of them).

Please note the example below¹⁴:

An Egyptian importer would like to buy binders (HS code 3824) from a Portuguese exporter.

Hypothesis 1

To make these binders the producer utilized raw materials, HS position 3824, and labor from Portugal.

In this case, there is no doubt that the product has a European (Portuguese) origin. But there are some cases that are not that simple, for example,

Hypothesis 2

¹³ http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/index_en.htm

¹⁴ Retrieved from the Porto Business School course “Formação para Executivos: Regimes e Procedimentos Aduaneiros” - 2013

To make these binders the producer utilized raw materials from the USA, HS position 3824, in the amount of 30% of the ex-works price and the remaining 70% are related to raw materials from the EU. The labor is Portuguese.

In this case, to determine what origin this product has, we have to consult the specific legislation ([OJ L 54 of 26.2.2013](#)) as explained by the European Commission.¹⁵

If we look for the HS 3824 (page 50), we will find that this product doesn't respect the rule in column (3) but that is not the case for rule in column (4), thus making this product of European (Portuguese) origin.

I will not enter in much more details, because this is not the scope of this work. For more information on rules of origin, please see the European Commission's website.

That been said, let's pick up again the 100% cotton t-shirt example from above (TARIC code 6109 10 00 00).

Let's say, for simplicity purposes, that this t-shirt was made with cotton from China, in China and with Chinese labor. Now, we have all the data necessary to know what custom duty and EU legislation will be applied to this product.

Therefore, if we search the [TARIC Database](#) with these two criteria:

- Goods code → 6109 10 00 00
- Country of origin/destination → China – CN

We will get the following result:

¹⁵http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/article_776_en.htm#a



Figure 3.1.2.a – Print screen from TARIC database, 12-04-2013

From this we know that this product will have to pay 12% of customs duties. And, because China is in the “Third country” group there is no need for any documentation proving its origin.

3.1.3. Tariffs¹⁶

Now, it becomes necessary to understand the scope of international trade policy (ITP). International trade policy is a set of measures that governments take to influence, direct or indirectly, the flows of commerce, imports and exports, between the national economy and the rest of the world.

This has three main objectives:

1. Change the concurrence level between internal and external producers (achieving more equality);
2. Raise tax revenue;

¹⁶ Retrieved from the FEP discipline “Comércio Internacional” - school year 2009/2010

3. Obtain political dividend at an internal and/or external level.

To achieve this, the governments use different kinds of political instruments, such as:

- Duties;
- Quotas;
- Subsidies;
- Technical, administrative and fiscal barriers;
- Etc.

For the purpose of this work, I will focus my attention on the duties instrument (customs duties) because they are the ones most used in international commercial policies.

Customs duties are a tariff that focuses on the values of imported goods. It is the oldest and most common instrument of ITP and it is charged when imported goods cross national (European) borders, thus elevating their price.

The main objective is to protect national (European) production from the external competition and, another objective, is to raise tax revenue.

There are two kinds of duties:

- **Ad-valorem:** defined as a percentage (%) of the custom value of the imported good (e.g. 12%) – most common;
- **Specific:** defined as a fixed amount per unit of imported good (e.g. € 1/kg) – common in food products such as oranges, e.g.;

Which one is the best? For different goods with different prices, the ad-valorem one is fairer (the specific one is regressive).

In one hand, the ad-valorem provides always the same level of protection, while the level of protection provided by the specific tariff varies inversely with the level of



prices. On the other hand, the specific tariff is easier to apply than the ad-valorem in administrative terms.

The average level of tariffs currently practiced by developed countries in international trade of manufactured goods is low. This is the result of a long process of international commerce liberalization and "replacement" by other non-tariff instruments.

The study of customs duties can be done in two ways:

- Partial equilibrium (effects on the sector where the tariff is created);
- General equilibrium (effects on the economy where the tariff is created).

Because of the scope of this work, I will now focus on the general equilibrium of a large economy.

Base assumptions:

- Two Countries: A (National Economy) and B (rest of the world);
- They produce two goods (X and Y) in perfect competition;
- Transportation costs are null;
- Prices in the currency of each country;
- Exchange rate keeps unaltered, even though there are measures of ITP;
- Inexistence of international mobility of factors;
- Separately, $P_{xA} > P_{xB}$ (in the same currency);
- In free trade, commercial balance always balanced;

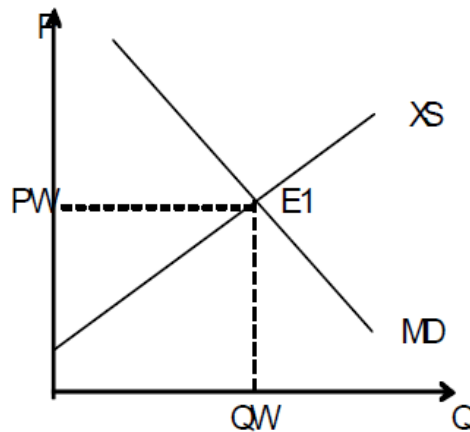


Figure 3.1.3.a – World Equilibrium

Where,

- MD indicates, for each level of price, the quantity of good X demanded by the consumers from the least efficient economy on the production of this good X, A, in the international market, and that matches the Demand Excess (positive difference between the domestic demand and the domestic supply of good X in A). It has a negative inclination, i.e., the lower the price of X, the greater the difference between domestic demand and domestic supply in A, thus greater demand for imports.
- XS indicates, for each level of price, the quantity of good X supplied by the producers from the most efficient economy, B, in the international market, and that matches the Supply Excess (positive difference between the domestic supply and the domestic demand of good X in B). It has a positive inclination, i.e., the bigger the price of X, the greater the difference between the domestic supply and the domestic demand in B, thus greater supply for exports.

The World Equilibrium of good X occurs when:

$$MD = XS \rightarrow P = P_w$$

When $P = P_w$,

- Exists, simultaneously, equilibrium in both markets of good X in A and B, because
- the excess of domestic supply in B equals the excess of domestic demand in A, and,
- the world demand equals the world supply of the good X: $D_a + D_b = S_a + S_b$

Free trade leads to perfect integration of the markets A and B of good X:

- Without international commerce, it would be two distinct markets, with different prices of equilibrium;
- With international commerce, it would be one unique market of good X, which includes the economic agents from both countries and one unique price of equilibrium.

Let's now say that country A imposes a specific tariff on product X.

As a result we have:

- Increase of the price of the imported goods which make them less competitive while entering the national market;
- Partial protection of the national producers, with the external competition being reduced by the intervention of the government on the price formation mechanism;
- Raise of the fiscal revenue;
- Etc.

If country A were a large economy (Price-maker, i.e., economy with a share of the world's market high enough that changes in its imports and exports have impact on the

equilibrium price of the world market – e.g. European Union) and imposed a specific tariff (t), we will have:

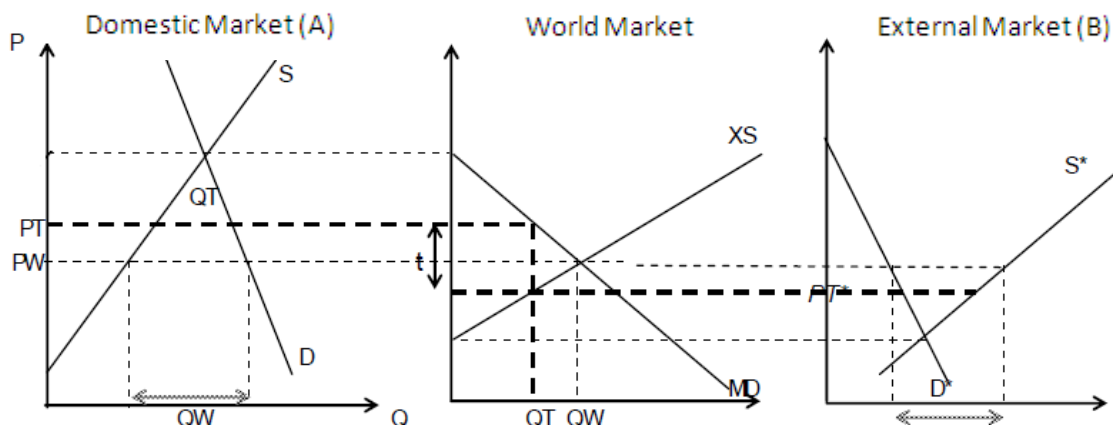


Figure 3.1.3.b - Large economy

As we can see in the figure above:

- The price of product X increases (but less than the tariffs amount $\rightarrow t$);
- The domestic production increases;
- The domestic consumption/demanded quantity decreases;
- The imports decreases and the price of the imports is also inferior in relation to the free trade market;
- The large country “exports” part of the (market) effects of the tariff to the exterior (production and exports decreases and consumption increases in B).

Well being effects:

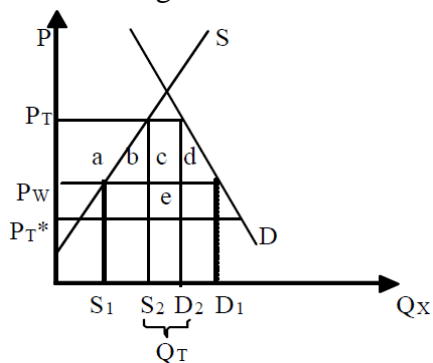


Figure 3.1.3.c - Country A

Increase of producers' surplus: + (a)

Decrease of consumers' surplus: -[(a) + (b) + (c) + (d)]

Raise of the fiscal revenue: + $t^* Q_{imp} = (c) + (e)$

Global Result: $(e) - [(b) + (d)]$

The result of this equation is undetermined. Because, if:

- $|b+d| = |e| \rightarrow$ Null effect in the Well Being of A and negative in the rest of the world;
- $|b+d| < |e| \rightarrow$ Positive effect in the Well Being of A and negative in the rest of the world;
- $|b+d| > |e| \rightarrow$ Negative effect in the Well Being of A and negative in the rest of the world.

Conclusion:

The imposition of a tariff may result in a positive balance in terms of Well Being. This is possible for relative low value tariffs and that there is an optimal tariff (the one that maximizes the gains of the terms of trade (TT) in relation to the losses of economic efficiency).

Attention: This policy is most likely to be economically dangerous because the gains in TT of A match the losses of TT in B. Thus, existing the possibility of retaliation, i.e., commercial war, with negative consequences for both economies.

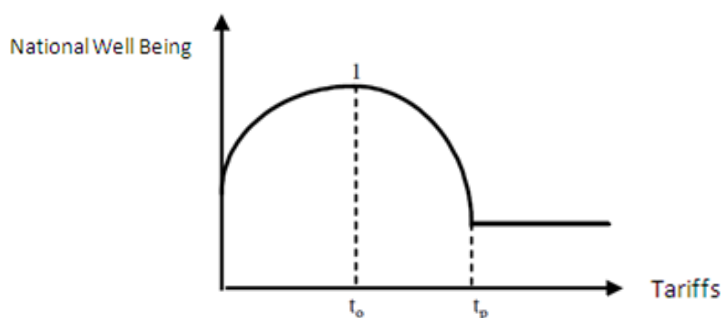


Figure 3.1.3.d - Optimal Tariff



3.2. Analysis (per si)

By now the reader knows all the important definitions needed to better understand this work.

As said above, my objective is to study (1) whether or not the 2008 financial world crisis had an impact on the volume of imports (of goods) made by Portugal in subsequent years, and, (2) if the answer were to be yes, what kinds of products were affected, (3) access if there was any effect what so ever in the revenue made by Portugal in customs duties and other related taxes and (4) if this revenue affected the EU budget in any way.

As the reader can see, this work is not based on hypothesis but in questions. The main difference here being that I enter this analysis with no preconceived ideas of what the result might be. So, let's begin answering them.

(1) Did the 2008 financial world crisis had an impact on the volume of imports (of goods) made by Portugal in subsequent years?

To answer this question I turn to the Portuguese National Statistics Institute (INE - www.ine.pt)¹⁷.

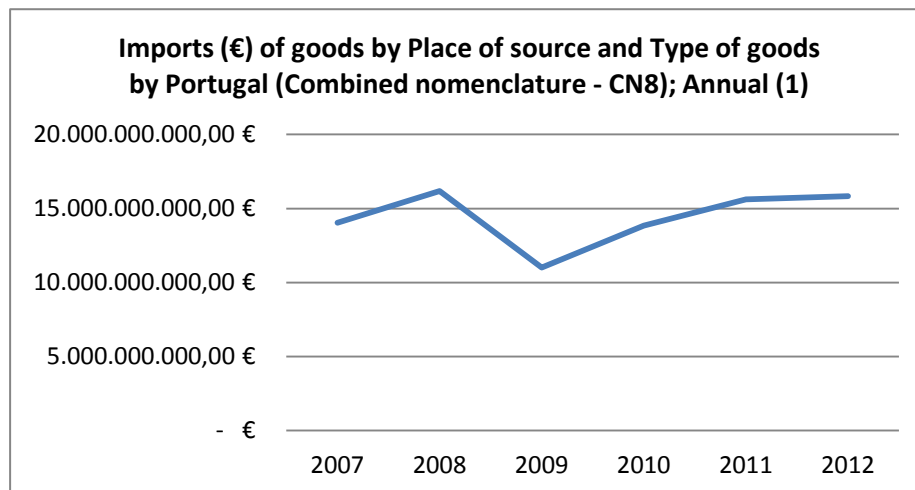


Figure 3.2.a. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Annex #1

In the graphic is very clear that between the year of 2008 and 2009 the imports (€) of goods made by Portugal dropped drastically (aprox. 32%). With the data that I hold, I cannot, without a doubt, say that this is due solely to the 2008 financial world crisis, but we know that it played a major part in this down fall.

With the first question answered, let's move on to the second one.

(2) If the answer to question (1) were to be yes, what kinds of products were affected?

¹⁷ **Note:** I will present only the graphics and some tables, the rest of the data is in the chapter Annexes.

This makes me wonder if the dropped in imports was felt across the board by all kinds of products in gruffly the same way or if it was more significant in some products than others.

To answer this question I turn to the Portuguese National Statistics Institute (INE - www.ine.pt) once again.¹⁸

In the graphic of Annex #2, the reader can clearly see that Portugal imports more products from section V (Mineral products) than any other section in any given year. This is because in this section we will find, among other products, **fuel oil**.

Let's now focus our attention in the table of the same annex. In this table we can see the same information as the table in annex #1 but with a lot more detail.

Please pay special attention to column [(c)-(b)]/(b), who gives us the Δ (variation) between the year of 2008 and 2009 in terms of imports. At the bottom of this column, we will find the variation of -32,03% (as indicated above).

As we can see, all of the sections in the column had a negative variation, with the exception of one (I will address it later on).

If we organized this table and this column by the TOP 5 biggest negative variations we will have (in red):

Fifth Place (5th): SECTION IX - Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (aprox. -34%)

¹⁸ Due to the dimensions of the data, please note the table and the graphic in Annex #2.

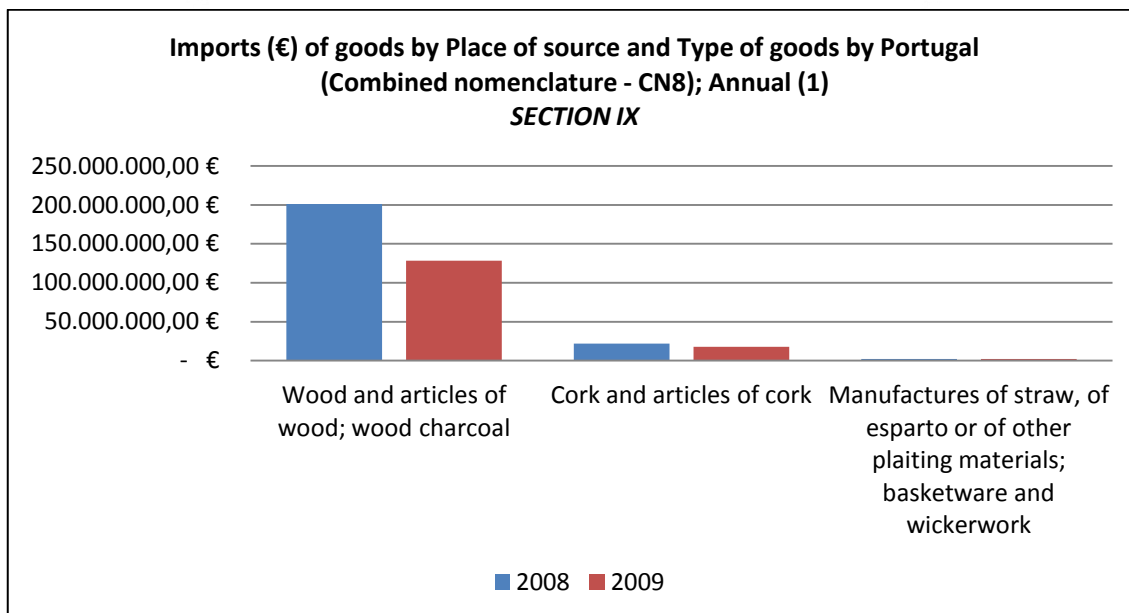


Figure 3.2.b. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Section IX

Annex #3

As we can see in the table in annex #3, it is the “Wood and articles of wood; wood charcoal” that suffers the major fall in this section (aprox. -36%).

Fourth Place (4th): SECTION V - Mineral products (-37%).

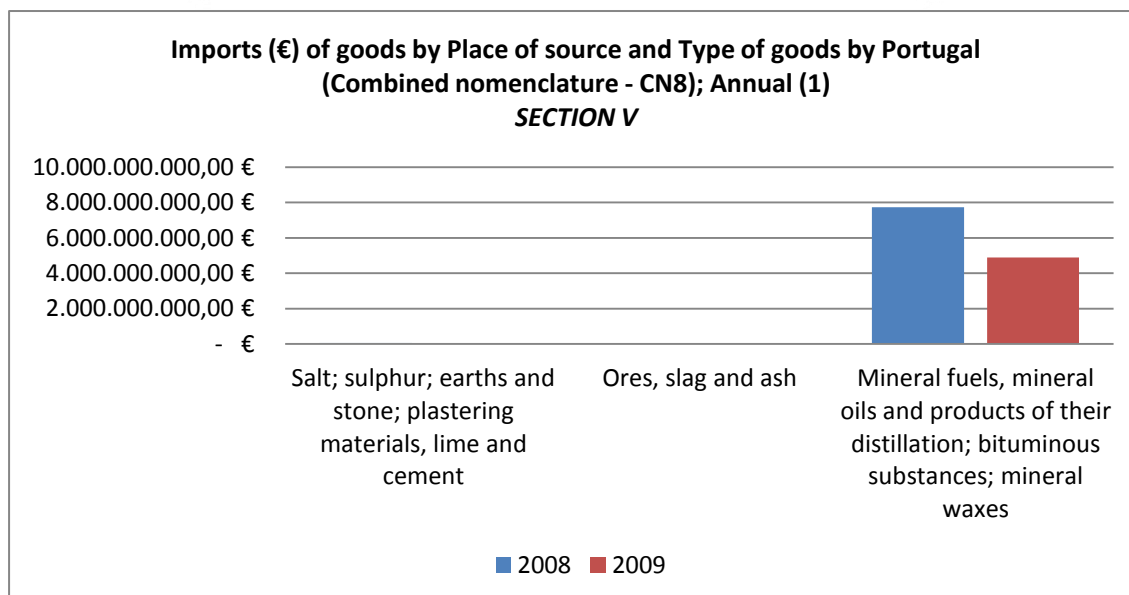


Figure 3.2.c. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Section V

Annex #4

To be completely honest, I was expecting this section to be in first place due to the fuel oil.

But, not only this section isn't in first place, as the "Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes" is not the subpart that drops the most within this section (- 37%). Actually, it is the "Salt; sulphur; earths and stone; plastering materials, lime and cement" with - 55%.

An explanation to this could be the decline in construction after the 2008 financial world crisis.

I know that the main scope of my work is not the excise taxes, but since that section V is in fourth place of this countdown, I assume that it is important to mention one of them – the Tax on Petroleum and Energy Products.

If we consult the Portuguese Tax and Customs Authority (ex-DGAIEC), we can see its evolution¹⁹:

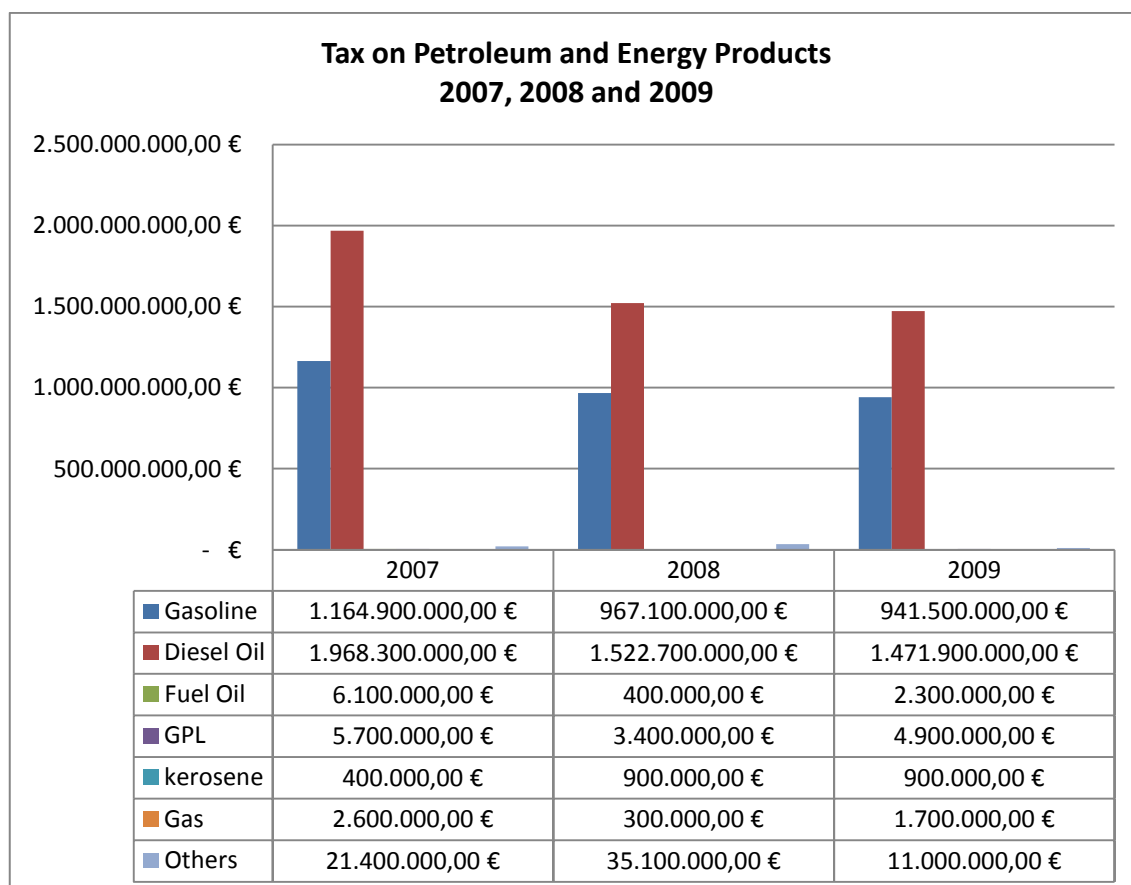


Figure 3.2.d. - Tax on Petroleum and Energy Products

2007, 2008 and 2009

Annex #4

As the reader can see through the graphic and the table in annex #4, despite the financial world crisis having started only in 2008, between the year of 2007 and 2008, a dropped of aprox. -20% was register, being the “Fuel Oil” the one that suffered the most (-93%).

¹⁹ The reader can access the whole table in annex #4.

Between the year of 2008 and 2009, the decline was recorded once again but with less significance (aprox. -4%).

Third Place (3rd): SECTION II - Vegetable products (-38%).

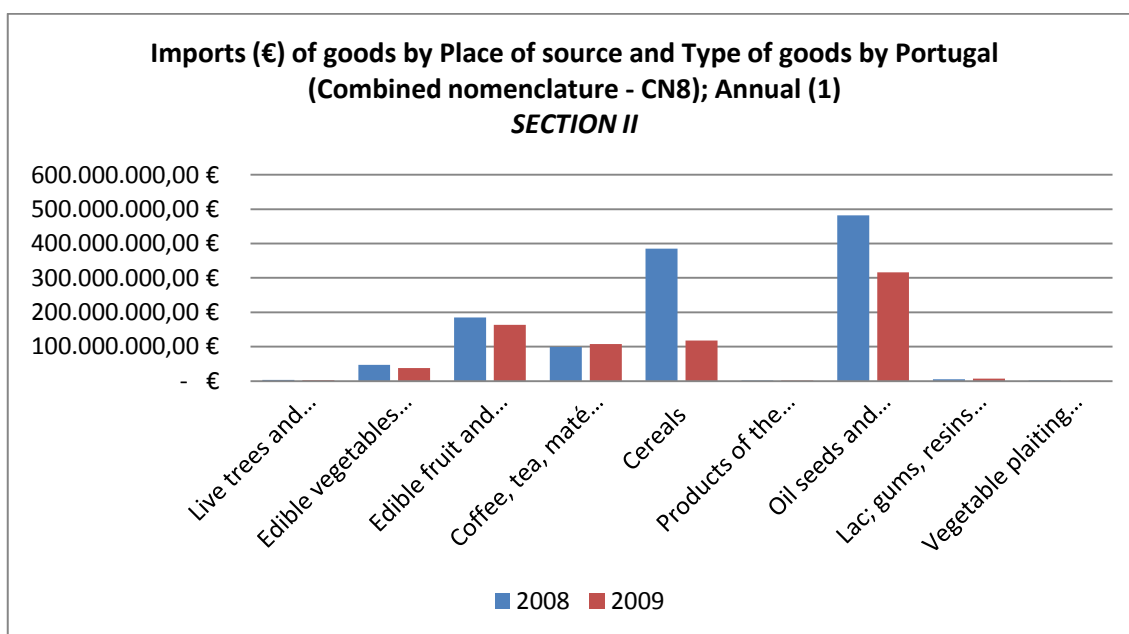


Figure 3.2.e. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Section II

Annex #5

As we can see in the table in annex #5, it was the “Cereals” that suffer the larger decline (aprox. -69%), followed by the “Vegetable plaiting materials; vegetable products not elsewhere specified or included” and the “Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage”.

But, if we look closely, the reader will see a drastic increase of “Cereal” between the years of 2010 and 2011 (+91%).

Second Place (2nd): SECTION III - Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (-38%).

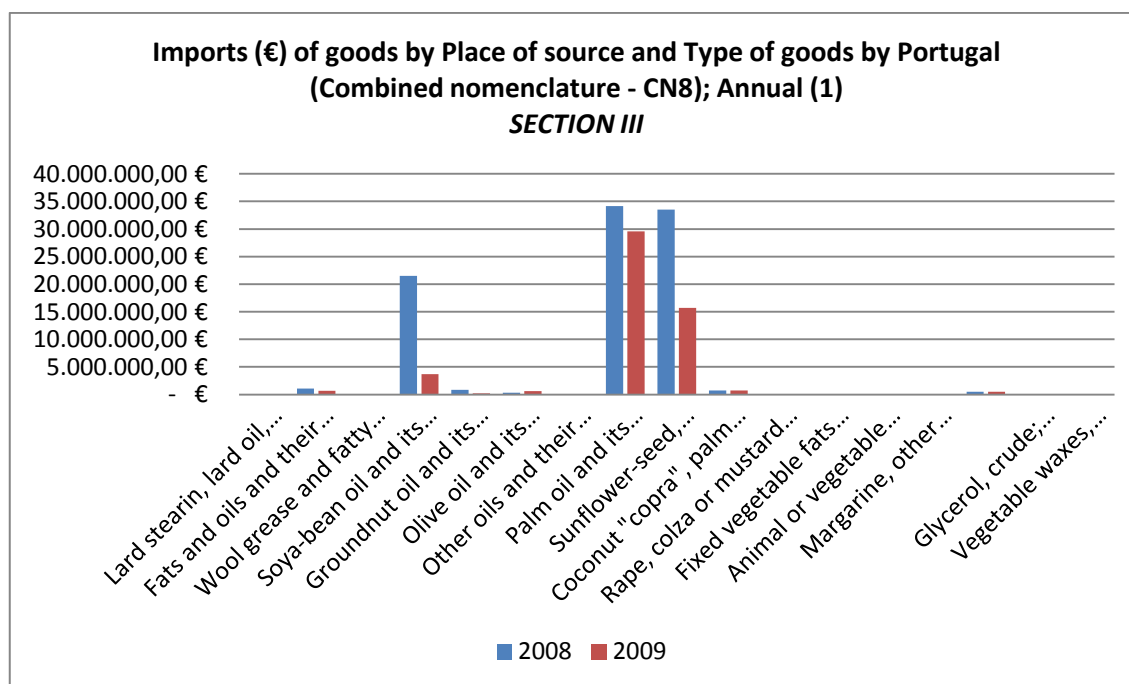


Figure 3.2.f. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Note: The subsections that recorded the value 0(zero) in both years (2008 and 2009) were removed from the graphic

Section III

Annex #6

“Vegetable waxes, beeswax, other insect waxes and spermaceti, whether or not refined or coloured (excl. triglycerides)” had a decline of aprox. -77%, followed by “Groundnut oil and its fractions, whether or not refined, but not chemically modified” (-76%) and “Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified” (-53%).

First Place (1st): SECTION XV - Base metals and articles of base metal (-47%).

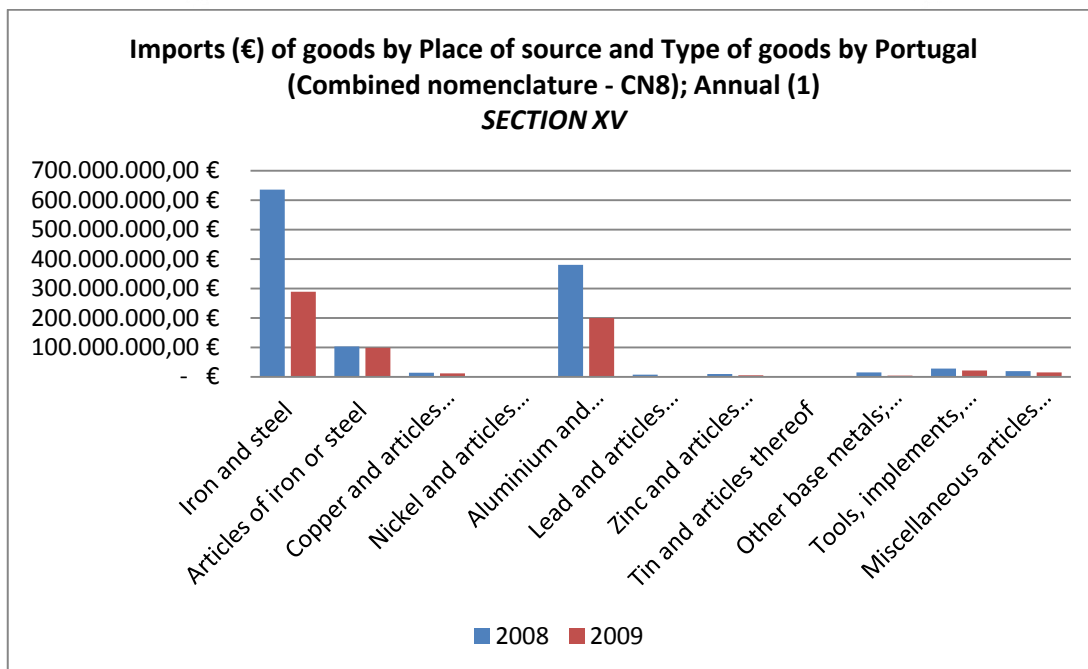


Figure 3.2.g. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Section XV

Annex #7

And finally, we arrive to the first place. As the reader can see in the table of annex #7, “Lead and articles thereof” recorded the greatest loss (-99%), followed by “Tin and articles thereof” (-81%) and “Other base metals; cermetes; articles thereof” (-71%).

Before this I’m forced to make the same comment I did in the fourth place (SECTION V - Mineral products): **An explanation to this could be the decline in construction after the 2008 financial world crisis.**

Now it’s time to analyze a pending issue. If the reader remembers well, at the beginning of the response to question (2), I said:”As we can see, all of the sections in the column had a negative variation, with the exception of one (I will address it later on).” Let’s see what section had a positive variation:

Positive Variation: SECTION XIX - Arms and ammunition; parts and accessories thereof (+188%).

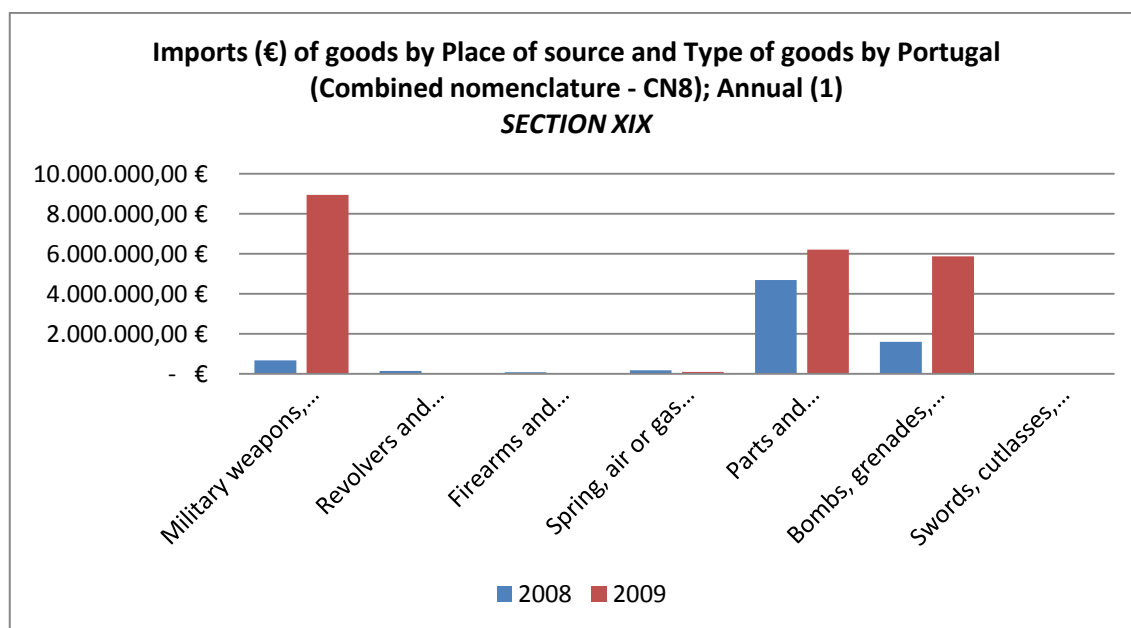


Figure 3.2.h. - Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)

Section XIX

Annex #8

I don't want to alarm you, but, as the reader can see in the table of annex #8, the only section that had a positive variation between the year of 2008 and 2009 was the XIX.

The subsection "Military weapons, incl. sub-machine guns (excl. revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)" was the one that register the largest variation (1245%), but between the year of 2007 and 2008 the same aprox. variation was register (1777%).

The subsection that held my attention was: "Bombs, grenades, torpedos, mines, missiles, cartridges and other ammunition and projectiles and parts thereof, incl. buckshot, shot

and cartridge wads, n.e.s.” because, between the year of 2007 and 2008, suffered a drop of -7% and, between the year of 2008 and 2009, suffered a positive variation of +267%.

Now, we are ready to move on to questions number (3) and (4).

(3) Was there any effect what so ever in the revenue made by Portugal in customs duties and other related taxes and (4) Did this revenue affect the EU budget in any way?

We can respond to both this question with the table below²⁰:

Figure. 3.2.i. - Portuguese Contributions to the Revenue of the European Commission (EUR million)

PT		2007	2008	2009	2010	2011 (P)
(a) = (b) + (c) + (d) + (e)	Traditional own resources (TOR) (75%)	137,1	134,0	117,6	134,2	135,0
(b)	<i>Agricultural duties (100%)</i>	28,5	19,1	0,0	0,0	0,0
(c)	<i>Sugar levies (100%)</i>	-0,3	0,4	0,1	0,0	0,1
(d)	<i>Customs duties (100%)</i>	154,5	159,1	156,8	178,9	179,9
(e) = 25% * - [(b) + (c) + (d)]	<i>Amounts (25%) retained as TOR collection costs</i>	-45,7	-44,7	-39,2	-44,7	-45,0

Source: http://ec.europa.eu/budget/figures/interactive/index_en.cfm

P - Provisional

If we look to the “Customs duties (100%)” line, we can answer question (3). As the reader can see, it is notable, between the year of 2008 and 2009, a decline of around -1,47%, but the biggest dropped is register in the “Agricultural duties (100%)” line²¹ - 100%.

²⁰ To better understand the table, please consult the flowing website: http://ec.europa.eu/budget/explained/budg_system/financing/fin_en.cfm

²¹ Following the implementation in European Union law of the agreements concluded during the Uruguay round of multilateral trade negotiations there is no longer any material difference between agricultural duties and customs duties. It is therefore appropriate to remove this distinction from the field

This confirms our Third Place (3rd): **SECTION II - Vegetable products** and confirms also a decline in revenue for the Portuguese Budget – line “Amounts (25%) retained as TOR collection costs”.

If we look to the “Traditional own resources (TOR) (75%)”, we can respond to the question (4).

In this line, we can see that the dropped in imports made by Portugal, that lead to the decline in customs duties to be delivered to the EU appear to had an effect on the EU budget (134,0M€ → 117,6M€). To confirm this scenario, we have to analyze all the customs duties deliveries to the EU budget made by all member states:

Figure. 3.2.j. - All Member States Contributions to the Revenue of the European Commission (EUR million)

All Member States		2007	2008	2009	2010	2011 (P)
(a) = (b) + (c) + (d) + (e)	Traditional own resources (TOR) (75%)	16.573,0	17.282,9	14.528,2	15.659,3	16.777,7
(b)	Agricultural duties (100%)	1.872,1	1.703,5	0,0	0,0	0,0
(c)	Sugar levies (100%)	-40,9	943,8	175,5	194,1	175,6
(d)	Customs duties (100%)	20.266,2	20.396,6	19.195,5	20.684,9	22.194,7
(e) = 25% * - [(b) + (c) + (d)]	Amounts (25%) retained as TOR collection costs	-5.524,3	-5.761,0	-4.842,7	-5.219,8	-5.592,6

Source: http://ec.europa.eu/budget/figures/interactive/index_en.cfm

P - Provisional

In fact, it wasn't only Portugal that diminishes its deliveries of customs duties to the EU budget. This appears to be generalized. Between the year of 2008 and 2009, the revenues in “Traditional own resources (TOR) (75%)” dropped from 17.282,9M€ to 14.528,2M€.

of the general budget of the European Union.” - L 163/18 - http://ec.europa.eu/budget/library/biblio/publications/public_fin/EU_pub_fin_en.pdf#page=233

4. Conclusions, limitations and perspectives for futures investigations

I began this analysis with 4 questions in mind: (1) study whether or not the 2008 financial world crisis had an impact on the volume of imports (of goods) made by Portugal in subsequent years, and, (2) if the answer were to be yes, what kinds of products were affected, (3) access if there was any effect what so ever in the revenue made by Portugal in customs duties and other related taxes and (4) if this revenue affected the EU budget in any way.

For the first one the reader confirm that between 2008 and 2009 the imports (€) of goods made by Portugal dropped drastically (aprox. 32%). However, as I mentioned earlier, with the data that I hold, I cannot, without a doubt, say that this is due solely to the 2008 financial world crisis, but we know that it played a major part in this down fall. That is one of my biggest limitations. Perhaps, this would be a good scope for a future investigation, i.e., prove what part of this 32% fall is really due to the 2008 financial world crisis.

Regarding the second question, this study clearly stated that the 2008 financial world crisis did not had the same effect across imports of different kinds of goods, in fact, one of the sections studied revealed a positive variation between the years of 2008 and 2009.

With respect to the third and fourth questions, the decrease revenue made by Portugal in customs duties due to the lowering of the imports, had an impact on the EU budget. However, it must be emphasized, that this scenario is not exclusive to Portugal, in fact this appears to be generalized. Between the year of 2008 and 2009, the total EU revenues in “Traditional own resources (TOR) (75%)” dropped from 17.282,9M€ to 14.528,2M€.

5. Appendix

5.1. Appendix A

HS Nomenclature 2007 Edition

General Rules for the interpretation of the Harmonized System. [0001E](#)

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes. [0100E](#)

- | | | |
|---|---|-----------------------|
| 1 | Live animals. | 0101E |
| 2 | Meat and edible meat offal. | 0102E |
| 3 | Fish and crustaceans, mollusks and other aquatic invertebrates. | 0103E |
| 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included. | 0104E |
| 5 | Products of animal origin not elsewhere specified or included. | 0105E |

SECTION II VEGETABLE PRODUCTS

Section Note. [0200E](#)

- | | | |
|---|---|-----------------------|
| 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage. | 0206E |
| 7 | Edible vegetables and certain roots and tubers. | 0207E |
| 8 | Edible fruit and nuts; peel of citrus fruit or melons. | 0208E |

- 9 Coffee, tea, maté and spices. [0209E](#)
- 10 Cereals. [0210E](#)
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten. [0211E](#)
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder. [0212E](#)
- 13 Lac; gums, resins and other vegetable saps and extracts. [0213E](#)
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included. [0214E](#)

SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes. [0315E](#)

SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- Section Note. [0400E](#)
- 16 Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates. [0416E](#)
- 17 Sugars and sugar confectionery. [0417E](#)



- 18 Cocoa and cocoa preparations. [0418E](#)
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products. [0419E](#)
- 20 Preparations of vegetables, fruit, nuts or other parts of plants. [0420E](#)
- 21 Miscellaneous edible preparations. [0421E](#)
- 22 Beverages, spirits and vinegar. [0422E](#)
- 23 Residues and waste from the food industries; prepared animal fodder. [0423E](#)
- 24 Tobacco and manufactured tobacco substitutes. [0424E](#)

SECTION V MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement. [0525E](#)
- 26 Ores, slag and ash. [0526E](#)
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes. [0527E](#)

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- Section Notes. [0600E](#)
- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes. [0628E](#)
- 29 Organic chemicals. [0629E](#)
- 30 Pharmaceutical products. [0630E](#)



- 31 Fertilizers. [0631E](#)
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks. [0632E](#)
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations. [0633E](#)
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster. [0634E](#)
- 35 Albuminoidal substances; modified starches; glues; enzymes. [0635E](#)
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations. [0636E](#)
- 37 Photographic or cinematographic goods. [0637E](#)
- 38 Miscellaneous chemical products. [0638E](#)

**SECTION VII PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

- Section Notes. [0700E](#)
- 39 Plastics and articles thereof. [0739E](#)
- 40 Rubber and articles thereof. [0740E](#)

**SECTION VIII RAW HIDES AND SKINS, LEATHER,
FURSKINS AND ARTICLES THEREOF; SADDLERY AND**

HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather. [0841E](#)
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut). [0842E](#)
- 43 Furskins and artificial fur; manufactures thereof. [0843E](#)

SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal. [0944E](#)
- 45 Cork and articles of cork. [0945E](#)
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork. [0946E](#)

SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste [1047E](#)

and scrap) paper or paperboard.

- | | | |
|----|--|------------------------------|
| 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard. | <u>1048E</u> |
| 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans. | <u>1049E</u> |

SECTION XI TEXTILES AND TEXTILE ARTICLES

- | | | |
|----|--|------------------------------|
| | Section Notes. | <u>1100E</u> |
| 50 | Silk. | <u>1150E</u> |
| 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric. | <u>1151E</u> |
| 52 | Cotton. | <u>1152E</u> |
| 53 | Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn. | <u>1153E</u> |
| 54 | Man-made filaments. | <u>1154E</u> |
| 55 | Man-made staple fibers. | <u>1155E</u> |
| 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof. | <u>1156E</u> |
| 57 | Carpets and other textile floor coverings. | <u>1157E</u> |
| 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery. | <u>1158E</u> |
| 59 | Impregnated, coated, covered or laminated textile fabrics; textile | <u>1159E</u> |

articles of a kind suitable for industrial use.

- | | | |
|----|--|-----------------------|
| 60 | Knitted or crocheted fabrics. | 1160E |
| 61 | Articles of apparel and clothing accessories knitted or crocheted. | 1161E |
| 62 | Articles of apparel and clothing accessories not knitted or crocheted. | 1162E |
| 63 | Other made up textile articles; sets; worn clothing and worn textile articles; rags. | 1163E |

SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- | | | |
|----|--|-----------------------|
| 64 | Footwear, gaiters and the like; parts of such articles. | 1264E |
| 65 | Headgear and parts thereof. | 1265E |
| 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof. | 1266E |
| 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair. | 1267E |

SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- | | | |
|----|--|-----------------------|
| 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials. | 1368E |
|----|--|-----------------------|

69 Ceramic products. [1369E](#)

70 Glass and glassware. [1370E](#)

**SECTION XIV NATURAL OR CULTURED PEARLS,
PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS
METALS, METALS CLAD WITH PRECIOUS METAL AND
ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin. [1471E](#)

**SECTION XV BASE METALS AND ARTICLES OF BASE
METAL**

Section Notes. [1500E](#)

72 Iron and steel. [1572E](#)

73 Articles of iron or steel. [1573E](#)

74 Copper and articles thereof. [1574E](#)

75 Nickel and articles thereof. [1575E](#)

76 Aluminum and articles thereof. [1576E](#)

77 (Reserved for possible future use in the Harmonized System) [1577E](#)

78 Lead and articles thereof. [1578E](#)

79 Zinc and articles thereof. [1579E](#)



- 80 Tin and articles thereof. [1580E](#)
- 81 Other base metals; cermets; articles thereof. [1581E](#)
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal. [1582E](#)
- 83 Miscellaneous articles of base metal. [1583E](#)

SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

- Section Notes. [1600E](#)
- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof. [1684E](#)
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles. [1685E](#)

SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- Section Notes. [1700E](#)
- 86 Railway or tramway locomotives, rolling-stock and parts thereof; [1786E](#)

railway or tramway track fixtures and fittings and parts thereof;
 mechanical (including electro-mechanical) traffic signalling
 equipment of all kinds.

- | | | |
|----|--|------------------------------|
| 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof. | <u>1787E</u> |
| 88 | Aircraft, spacecraft, and parts thereof. | <u>1788E</u> |
| 89 | Ships, boats and floating structures. | <u>1789E</u> |

**SECTION XVIII OPTICAL, PHOTOGRAPHIC,
 CINEMATOGRAPHIC, MEASURING, CHECKING,
 PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND
 APPARATUS; CLOCKS AND WATCHES; MUSICAL
 INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

- | | | |
|----|---|------------------------------|
| 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof. | <u>1890E</u> |
| 91 | Clocks and watches and parts thereof. | <u>1891E</u> |
| 92 | Musical instruments; parts and accessories of such articles. | <u>1892E</u> |

**SECTION XIX ARMS AND AMMUNITION; PARTS AND
 ACCESSORIES THEREOF**

- | | | |
|----|---|------------------------------|
| 93 | Arms and ammunition; parts and accessories thereof. | <u>1993E</u> |
|----|---|------------------------------|

SECTION XX MISCELLANEOUS MANUFACTURED



ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings. [2094E](#)
- 95 Toys, games and sports requisites; parts and accessories thereof. [2095E](#)
- 96 Miscellaneous manufactured articles. [2096E](#)

SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques. [2197E](#)

* * *



5.2. Appendix B

HS Nomenclature 2012 Edition

Table of Contents

Abbreviations and symbols	ABBREV-2012E
General Rules for the interpretation of the Harmonized System.	0001-2012E GIR

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.	0100-2012E
1 Live animals.	0101-2012E
2 Meat and edible meat offal.	0102-2012E
3 Fish and crustaceans, mollusks and other aquatic invertebrates.	0103-2012E
4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	0104-2012E
5 Products of animal origin, not elsewhere specified or included.	0105-2012E

SECTION II

VEGETABLE PRODUCTS

Section Note.	0200-2012E
6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	0206-2012E
7 Edible vegetables and certain roots and tubers.	0207-2012E



- 8 Edible fruit and nuts; peel of citrus fruit or melons. [0208-2012E](#)
- 9 Coffee, tea, maté and spices. [0209-2012E](#)
- 10 Cereals. [0210-2012E](#)
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten. [0211-2012E](#)
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder. [0212-2012E](#)
- 13 Lac; gums, resins and other vegetable saps and extracts. [0213-2012E](#)
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included. [0214-2012E](#)

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes. [0315-2012E](#)

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- Section Note. [0400-2012E](#)
- 16 Preparations of meat, of fish or of crustaceans, mollusks or other aquatic invertebrates. [0416-2012E](#)
- 17 Sugars and sugar confectionery. [0417-2012E](#)



- 18 Cocoa and cocoa preparations. [0418-2012E](#)
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products. [0419-2012E](#)
- 20 Preparations of vegetables, fruit, nuts or other parts of plants. [0420-2012E](#)
- 21 Miscellaneous edible preparations. [0421-2012E](#)
- 22 Beverages, spirits and vinegar. [0422-2012E](#)
- 23 Residues and waste from the food industries; prepared animal fodder. [0423-2012E](#)
- 24 Tobacco and manufactured tobacco substitutes. [0424-2012E](#)

SECTION V MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement. [0525-2012E](#)
- 26 Ores, slag and ash. [0526-2012E](#)
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes. [0527-2012E](#)

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- Section Notes. [0600-2012E](#)
- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes. [0628-2012E](#)

- 29 Organic chemicals. [0629-2012E](#)
- 30 Pharmaceutical products. [0630-2012E](#)
- 31 Fertilizers. [0631-2012E](#)
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other coloring matter; paints and varnishes; putty and other mastics; inks. [0632-2012E](#)
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations. [0633-2012E](#)
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster. [0634-2012E](#)
- 35 Albuminoidal substances; modified starches; glues; enzymes. [0635-2012E](#)
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations. [0636-2012E](#)
- 37 Photographic or cinematographic goods. [0637-2012E](#)
- 38 Miscellaneous chemical products. [0638-2012E](#)

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- Section Notes. [0700-2012E](#)
- 39 Plastics and articles thereof. [0739-2012E](#)
- 40 Rubber and articles thereof. [0740-2012E](#)

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND

**ARTICLES THEREOF; SADDLERY AND HARNESS;
 TRAVEL GOODS, HANDBAGS AND SIMILAR
 CONTAINERS; ARTICLES OF ANIMAL GUT
 (OTHER THAN SILK-WORM GUT)**

- | | |
|---|----------------------------|
| 41 Raw hides and skins (other than furskins) and leather. | 0841-2012E |
| 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut). | 0842-2012E |
| 43 Furskins and artificial fur; manufactures thereof. | 0843-2012E |

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD
 CHARCOAL; CORK AND ARTICLES OF CORK;
 MANUFACTURES OF STRAW, OF ESPARTO OR OF
 OTHER PLAITING MATERIALS; BASKETWARE
 AND WICKERWORK**

- | | |
|---|----------------------------|
| 44 Wood and articles of wood; wood charcoal. | 0944-2012E |
| 45 Cork and articles of cork. | 0945-2012E |
| 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork. | 0946-2012E |

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS
 CELLULOSIC MATERIAL; RECOVERED (WASTE
 AND SCRAP) PAPER OR PAPERBOARD; PAPER
 AND PAPERBOARD AND ARTICLES THEREOF**

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard. [1047-2012E](#)
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard. [1048-2012E](#)
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans. [1049-2012E](#)

SECTION XI
TEXTILES AND TEXTILE ARTICLES

- Section Notes. [1100-2012E](#)
- 50 Silk. [1150-2012E](#)
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric. [1151-2012E](#)
- 52 Cotton. [1152-2012E](#)
- 53 Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn. [1153-2012E](#)
- 54 Man-made filaments. [1154-2012E](#)
- 55 Man-made staple fibers. [1155-2012E](#)
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof. [1156-2012E](#)
- 57 Carpets and other textile floor coverings. [1157-2012E](#)
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery. [1158-2012E](#)
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use. [1159-2012E](#)
- 60 Knitted or crocheted fabrics. [1160-2012E](#)
- 61 Articles of apparel and clothing accessories, knitted or [1161-2012E](#)

crocheted.

- 62 Articles of apparel and clothing accessories, not knitted or crocheted. [1162-2012E](#)
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags. [1163-2012E](#)

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles. [1264-2012E](#)
- 65 Headgear and parts thereof. [1265-2012E](#)
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof. [1266-2012E](#)
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair. [1267-2012E](#)

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar [1368-2012E](#)

materials.

- | | |
|-------------------------|----------------------------|
| 69 Ceramic products. | 1369-2012E |
| 70 Glass and glassware. | 1370-2012E |

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- | | |
|--|----------------------------|
| 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin. | 1471-2012E |
|--|----------------------------|

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- | | |
|---|----------------------------|
| Section Notes. | 1500-2012E |
| 72 Iron and steel. | 1572-2012E |
| 73 Articles of iron or steel. | 1573-2012E |
| 74 Copper and articles thereof. | 1574-2012E |
| 75 Nickel and articles thereof. | 1575-2012E |
| 76 Aluminum and articles thereof. | 1576-2012E |
| 77 (Reserved for possible future use in the Harmonized System) | 1577-2012E |
| 78 Lead and articles thereof. | 1578-2012E |
| 79 Zinc and articles thereof. | 1579-2012E |
| 80 Tin and articles thereof. | 1580-2012E |
| 81 Other base metals; cermets; articles thereof. | 1581-2012E |
| 82 Tools, implements, cutlery, spoons and forks, of base metal; | 1582-2012E |

parts thereof of base metal.

83 Miscellaneous articles of base metal. [1583-2012E](#)

SECTION XVI

**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS,
TELEVISION IMAGE AND SOUND RECORDERS
AND REPRODUCERS, AND PARTS AND
ACCESSORIES OF SUCH ARTICLES**

Section Notes. [1600-2012E](#)

84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof. [1684-2012E](#)

85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles. [1685-2012E](#)

SECTION XVII

**VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT**

Section Notes. [1700-2012E](#)

86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds. [1786-2012E](#)

87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof. [1787-2012E](#)



88 Aircraft, spacecraft, and parts thereof. [1788-2012E](#)

89 Ships, boats and floating structures. [1789-2012E](#)

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,
MEASURING, CHECKING, PRECISION, MEDICAL
OR SURGICAL INSTRUMENTS AND APPARATUS;
CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES
THEREOF**

90 Optical, photographic, cinematographic, measuring,
checking, precision, medical or surgical instruments and
apparatus; parts and accessories thereof. [1890-2012E](#)

91 Clocks and watches and parts thereof. [1891-2012E](#)

92 Musical instruments; parts and accessories of such articles. [1892-2012E](#)

SECTION XIX

**ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF**

93 Arms and ammunition; parts and accessories thereof. [1993-2012E](#)

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

94 Furniture; bedding, mattresses, mattress supports, cushions
and similar stuffed furnishings; lamps and lighting fittings,
not elsewhere specified or included; illuminated signs, [2094-2012E](#)



illuminated name-plates and the like; prefabricated buildings.

95 Toys, games and sports requisites; parts and accessories thereof. [2095-2012E](#)

96 Miscellaneous manufactured articles. [2096-2012E](#)

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques. [2197-2012E](#)

* * *

5.3. Appendix C

Important Note:

This work focuses on the European Union, in general, and in Portugal, in particular, but let me just make a quit note about the rest of the world’s international coding systems.

The six digit code (HS Code) is common to almost all countries in the world. But the suffixes (i.e., other digits beyond those) differ from country to country or from groups of countries to groups of countries. Please check some examples below²²:

The Classification of Lentil in Tariff Schedules of Turkey, United States of America (USA) and Canada

Country	Turkey	USA	Canada
Hs Code	0713.40	0713.40	0713.40
Seeds for sowing	0713.40.00.00.11	0713.40.10.00	0713.40.00.10
Green	0713.40.00.00.12	0713.40.10.10	0713.40.00.91
Red	0713.40.00.00.13	0713.40.10.30	0713.40.00.92
Other	0713.40.00.00.19	0713.40.10.80	0713.40.00.99

As can be seen in the table above, lentil is coded as 071340 in all three countries. However, species of lentils can differ after 6-digit code. Each country is allowed to add additional digits in these international HS codes to suit their national statistical or

²² Examples from: <http://www.tradeatlas.com/page/what-is-hs-code>

trading needs. For example 10 digits are used in [EU](#), [USA](#), [South Korea](#), [Canada](#) and China, 12 digits are used in [Turkey](#), 8 digits are used in [India](#), 9 digits are used in [Moldova](#) and [Japan](#) to suit the national requirements.

In some cases, after 6-digit codes both product-codes and detailed product-codes can be different. For example, after 6-digit code for apple, Turkey and USA utilize different codes and classifications for apple whose GTIP code is 080810 in both countries.

The Classification of Apple in Customs Tariff Schedules of Turkey and USA

Turkey	Turkey	USA	USA
0808.10	- Apples	0808.10	- Apples
0808.10.10.00.00	-- Cider apples, in bulk, from 16 September to 15 December	0808.10.00.30	-- Valued not over 22¢ per kg
	-- Others		-- Valued not over 22¢ per kg
0808.10.80.00.11	--- Golden apples	0808.10.00.45	--- Certified Organic
0808.10.80.00.13	--- Starking apples	0808.10.00.65	--- Other
0808.10.80.00.14	--- Starkrimson apple		
0808.10.80.00.19	--- Others		

As can be seen in the table above, the detailed classification of products after the 6-digit code may also differ in terms of the number of digits (number of codes) in countries' customs tariff schedules.

5.4. Appendix D

Individual arrangements²³

Generalized System of Preferences

Facility granted unilaterally to developing countries including the 'Everything but arms initiative' for Least Developed Countries.

European Economic Area

The EEA (EC, Iceland, Norway and Liechtenstein) is considered as a single territory with a common EEA originating status.

System of Pan-Euro-Mediterranean cumulation

A system of Pan-Euro-Med cumulation of origin is an extension of a previous system of Pan-European cumulation. It therefore operates between the EC and the Member States of the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland) and Turkey and countries which signed the Barcelona Declaration, namely Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia and the Palestinian Authority of the West Bank and Gaza Strip. Faroe Islands have been added to the system as well.

Western Balkans

Albania, Bosnia and Herzegovina, Croatia, the Former Yugoslav Republic of Macedonia, Montenegro, Serbia and Kosovo (*This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence*) benefit from preferential treatment as participants in the Stabilization and Association process (SAP).

²³http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/index_en.htm



The Countries of Africa, the Caribbean and the Pacific (ACP)

Trade preferences available to the African, Caribbean and Pacific States having concluded WTO-compatible agreements with the EU.

The Overseas Countries and Territories (OCT)

The EC grants unilateral trade preferences to the OCTs. These are constitutionally linked to four of the Member States (Denmark, France, the Netherlands and the United Kingdom).

South Africa

The bilateral Trade Development and Co-operation Agreement establishes a free trade area between the EC and South Africa.

Latin America

Agreements with Mexico and Chile.

Others (Faroe Islands, Ceuta and Melilla).



6. Bibliographical references

Course “Formação para Executivos: Regimes e Procedimentos Aduaneiros” (2013), Porto Business School, University of Oporto

Discipline of “Comércio Internacional” (school year 2009/2010), “*Política Comercial Externa*”, School of Economics and Management, University of Oporto

Gordon, Robert J. (2008), “*Macroeconomics*”, 11th Edition, Pearson, Addison-Wesley

INE, I.P. (2010), “*Estatísticas do Comércio Internacional 1993-2009*”, Lisboa-Portugal

INE, I.P. (2011), “*Estatísticas do Comércio Internacional 2010*”, Lisboa-Portugal

INE, I.P. (2012), “*Estatísticas do Comércio Internacional 2011*”, Lisboa-Portugal

7. Annexes

7.1. Annex #1

Data reference period	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual (1)	
	Type of goods (Combined nomenclature - CN8)	
	Total	
	Place of source	
	Extra European Union	
	EXTRA	
	€	
2007		14.039.756.494,00 €
2008		16.186.979.158,00 €
2009		11.002.508.639,00 €
2010		13.849.283.279,00 €
2011		15.619.012.397,00 €
2012		15.831.995.717,00 €

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013



Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

7.2. Annex #2

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)												
		Place of source												
		Extra European Union												
		EXTRA												
		Data reference period												
		€												
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)	=[(f)- (b)]/(b) - Entre 2008 e 2012
SECTION I	Live animals; animal products	457.776.072,00 €	-	450.829.057,00 €	-1,52%	355.324.517,00 €	-21,18%	380.916.272,00 €	7,20%	402.440.256,00 €	5,65%	395.301.871,00 €	-1,77%	-12,32%
SECTION II	Vegetable products	964.423.777,00 €	-	1.209.365.265,00 €	25,40%	754.914.402,00 €	-37,58%	912.583.091,00 €	20,89%	1.150.895.829,00 €	26,11%	1.047.229.097,00 €	-9,01%	-13,41%
SECTION III	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	63.342.544,00 €	-	92.942.733,00 €	46,73%	52.010.870,00 €	-44,04%	48.887.093,00 €	-6,01%	71.858.432,00 €	46,99%	42.363.008,00 €	-41,05%	-54,42%
SECTION IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	349.743.586,00 €	-	382.503.309,00 €	9,37%	342.253.949,00 €	-10,52%	310.807.832,00 €	-9,19%	514.369.856,00 €	65,49%	498.954.231,00 €	-3,00%	30,44%

SECTION V	Mineral products	6.083.315.624,00 €	-	7.792.048.853,00 €	28,09%	4.905.163.555,00 €	-37,05%	6.364.066.044,00 €	29,74%	7.986.623.619,00 €	25,50%	8.945.711.836,00 €	12,01%	14,81%
SECTION VI	Products of the chemical or allied industries	652.359.688,00 €	-	668.973.837,00 €	2,55%	530.670.253,00 €	-20,67%	755.020.962,00 €	42,28%	790.109.625,00 €	4,65%	843.353.490,00 €	6,74%	26,07%
SECTION VII	Plastics and articles thereof; rubber and articles thereof	309.403.661,00 €	-	338.565.598,00 €	9,43%	261.150.436,00 €	-22,87%	416.746.428,00 €	59,58%	505.589.016,00 €	21,32%	455.790.298,00 €	-9,85%	34,62%
SECTION VIII	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	109.101.431,00 €	-	108.891.944,00 €	-0,19%	89.401.114,00 €	-17,90%	124.433.043,00 €	39,19%	125.144.928,00 €	0,57%	111.281.178,00 €	-11,08%	2,19%
SECTION IX	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	241.487.368,00 €	-	225.176.448,00 €	-6,75%	148.007.913,00 €	-34,27%	236.435.756,00 €	59,75%	215.451.548,00 €	-8,88%	138.721.905,00 €	-35,61%	-38,39%
SECTION X	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof	64.206.426,00 €	-	66.682.024,00 €	3,86%	60.587.328,00 €	-9,14%	63.723.922,00 €	5,18%	69.348.900,00 €	8,83%	55.402.249,00 €	-20,11%	-16,92%
SECTION XI	Textiles and textile articles	591.680.374,00 €	-	563.999.042,00 €	-4,68%	532.305.924,00 €	-5,62%	753.730.278,00 €	41,60%	705.122.237,00 €	-6,45%	548.305.774,00 €	-22,24%	-2,78%

SECTION XII	Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	99.552.233,00 €	-	98.062.847,00 €	-1,50%	86.724.749,00 €	-11,56%	106.702.197,00 €	23,04%	109.121.867,00 €	2,27%	102.156.094,00 €	-6,38%	4,17%
SECTION XIII	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	63.365.707,00 €	-	67.081.673,00 €	5,86%	50.500.152,00 €	-24,72%	61.479.617,00 €	21,74%	43.383.961,00 €	-29,43%	38.938.461,00 €	-10,25%	-41,95%
SECTION XIV	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	27.980.021,00 €	-	24.828.594,00 €	-11,26%	18.297.926,00 €	-26,30%	25.461.294,00 €	39,15%	21.658.889,00 €	-14,93%	20.018.946,00 €	-7,57%	-19,37%
SECTION XV	Base metals and articles of base metal	1.346.223.449,00 €	-	1.212.021.267,00 €	-9,97%	645.073.342,00 €	-46,78%	755.040.821,00 €	17,05%	752.972.347,00 €	-0,27%	538.858.970,00 €	-28,44%	-55,54%
SECTION XVI	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	1.516.222.788,00 €	-	1.800.319.657,00 €	18,74%	1.272.894.014,00 €	-29,30%	1.484.522.342,00 €	16,63%	1.315.627.753,00 €	-11,38%	1.260.296.866,00 €	-4,21%	-30,00%
SECTION XVII	Vehicles, aircraft, vessels and associated transport equipment	707.271.714,00 €	-	691.560.807,00 €	-2,22%	527.580.549,00 €	-23,71%	632.473.191,00 €	19,88%	488.419.065,00 €	-22,78%	485.859.979,00 €	-0,52%	-29,74%

SECTION XVIII	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	235.783.776,00 €	-	212.323.625,00 €	-9,95%	182.732.634,00 €	-13,94%	220.894.640,00 €	20,88%	219.068.156,00 €	-0,83%	202.525.393,00 €	-7,55%	-4,61%
SECTION XIX	Arms and ammunition; parts and accessories thereof	4.110.043,00 €	-	7.355.178,00 €	78,96%	21.168.909,00 €	187,81%	7.896.380,00 €	-62,70%	4.533.079,00 €	-42,59%	5.715.956,00 €	26,09%	-22,29%
SECTION XX	Miscellaneous manufactured articles	113.126.322,00 €	-	126.177.959,00 €	11,54%	125.296.051,00 €	-0,70%	153.207.974,00 €	22,28%	124.149.785,00 €	-18,97%	93.084.686,00 €	-25,02%	-26,23%
SECTION XXI	Works of art, collectors' pieces and antiques	39.279.890,00 €	-	47.269.441,00 €	20,34%	40.450.052,00 €	-14,43%	34.254.102,00 €	-15,32%	3.123.249,00 €	-90,88%	2.125.429,00 €	-31,95%	-95,50%
Total		14.039.756.494,00 €	-	16.186.979.158,00 €	15,29%	11.002.508.639,00 €	-32,03%	13.849.283.279,00 €	25,87%	15.619.012.397,00 €	12,78%	15.831.995.717,00 €	1,36%	-2,19%

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal,
Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

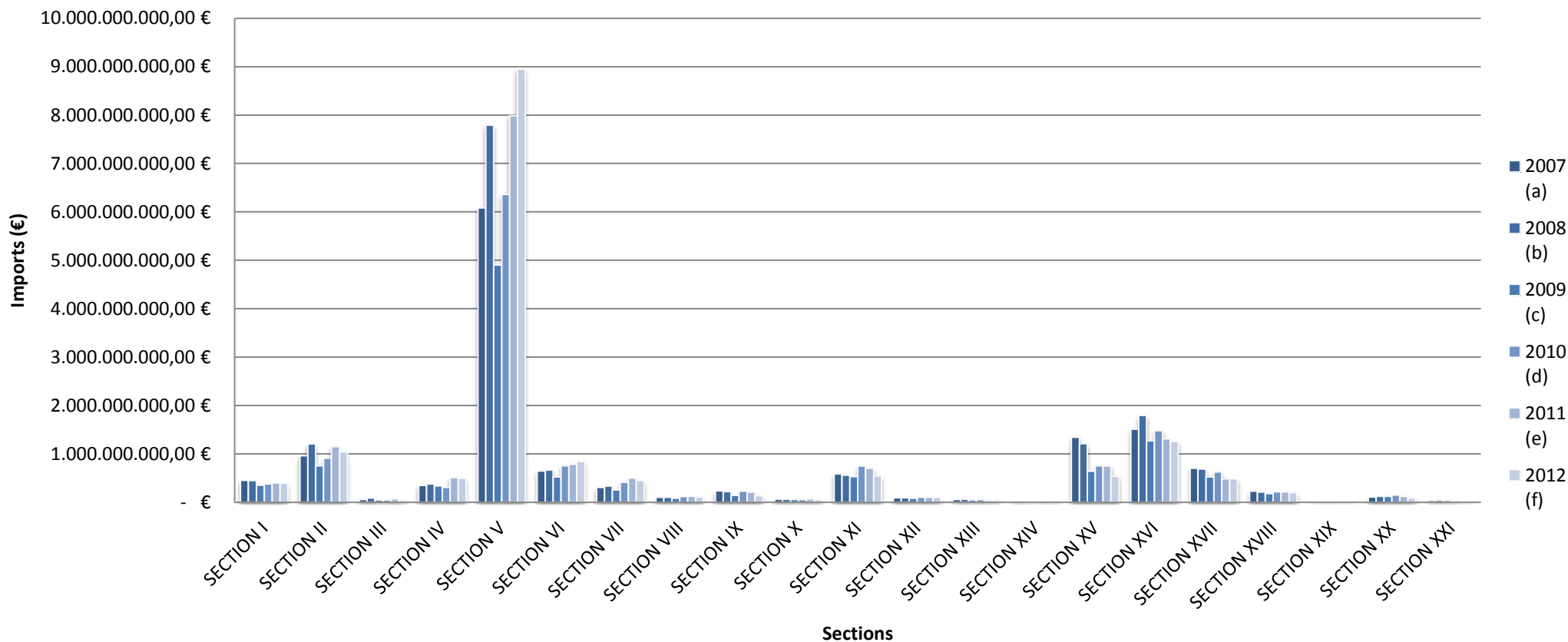
Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)



7.3. Annex #3

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
		Place of source											
		Extra European Union											
		EXTRA											
		Data reference period											
		€											
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)
SECTION IX	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	241.487.368,00 €	-	225.176.448,00 €	-6,75%	148.007.913,00 €	-34,27%	236.435.756,00 €	59,75%	215.451.548,00 €	-8,88%	138.721.905,00 €	-35,61%
	Wood and articles of wood; wood charcoal	221.707.908,00 €	-	201.212.663,00 €	-9,24%	128.150.552,00 €	-36,31%	217.687.432,00 €	69,87%	194.458.651,00 €	-10,67%	112.677.313,00 €	-42,06%
	Cork and articles of cork	17.145.331,00 €	-	21.668.421,00 €	26,38%	17.743.155,00 €	-18,12%	16.096.354,00 €	-9,28%	18.538.685,00 €	15,17%	24.934.008,00 €	34,50%
	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	2.634.129,00 €	-	2.295.364,00 €	-12,86%	2.114.206,00 €	-7,89%	2.651.970,00 €	25,44%	2.454.212,00 €	-7,46%	1.110.584,00 €	-54,75%

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult <a

http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.

The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

7.4. Annex #4

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
		Place of source											
		Extra European Union											
		EXTRA											
		Data reference period											
		€											
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)-(e)]/(e)
SECTION V	Mineral products	6.083.315.624,00 €	-	7.792.048.853,00 €	28,09%	4.905.163.555,00 €	-37,05%	6.364.066.044,00 €	29,74%	7.986.623.619,00 €	25,50%	8.945.711.836,00 €	12,01%
	Salt; sulphur; earths and stone; plastering materials, lime and cement	41.165.551,00 €	-	46.418.565,00 €	12,76%	21.013.900,00 €	-54,73%	24.997.880,00 €	18,96%	22.168.487,00 €	-11,32%	26.239.714,00 €	18,36%
	Ores, slag and ash	2.226.163,00 €	-	1.523.962,00 €	-31,54%	1.237.633,00 €	-18,79%	1.020.615,00 €	-17,53%	1.472.156,00 €	44,24%	2.117.731,00 €	43,85%
	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	6.039.923.910,00 €	-	7.744.106.326,00 €	28,22%	4.882.912.022,00 €	-36,95%	6.338.047.549,00 €	29,80%	7.962.982.976,00 €	25,64%	8.917.354.391,00 €	11,99%

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal,
Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult <a

*href="http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014"target="_blank"> http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.*

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

Tax on Petroleum and Energy Products

Year/Types of Petroleum and Energy Products	Gasoline	Diesel Oil	Fuel Oil	GPL	kerosene	Gas	Others	Total
2001	772.600.000,00 €	1.345.400.000,00 €	17.400.000,00 €	9.000.000,00 €	700.000,00 €	- €	2.100.000,00 €	2.147.200.000,00 €
2002	1.223.300.000,00 €	1.495.300.000,00 €	14.400.000,00 €	9.200.000,00 €	900.000,00 €	- €	2.400.000,00 €	2.745.500.000,00 €
2003	1.278.000.000,00 €	1.649.300.000,00 €	7.900.000,00 €	8.600.000,00 €	700.000,00 €	- €	2.000.000,00 €	2.946.500.000,00 €
2004	1.252.200.000,00 €	1.691.600.000,00 €	8.000.000,00 €	8.500.000,00 €	700.000,00 €	- €	2.200.000,00 €	2.963.200.000,00 €
2005	1.202.100.000,00 €	1.771.900.000,00 €	7.700.000,00 €	4.000.000,00 €	700.000,00 €	4.200.000,00 €	2.100.000,00 €	2.992.700.000,00 €
2006	1.178.000.000,00 €	1.849.300.000,00 €	6.800.000,00 €	3.600.000,00 €	600.000,00 €	4.500.000,00 €	2.300.000,00 €	3.045.100.000,00 €
2007	1.164.900.000,00 €	1.968.300.000,00 €	6.100.000,00 €	5.700.000,00 €	400.000,00 €	2.600.000,00 €	21.400.000,00 €	3.169.400.000,00 €
2008	967.100.000,00 €	1.522.700.000,00 €	400.000,00 €	3.400.000,00 €	900.000,00 €	300.000,00 €	35.100.000,00 €	2.529.900.000,00 €
2009	941.500.000,00 €	1.471.900.000,00 €	2.300.000,00 €	4.900.000,00 €	900.000,00 €	1.700.000,00 €	11.000.000,00 €	2.434.200.000,00 €
2010	902.900.000,00 €	1.456.900.000,00 €	2.500.000,00 €	5.500.000,00 €	800.000,00 €	2.300.000,00 €	35.200.000,00 €	2.406.100.000,00 €
Total	10.882.600.000,00 €	16.222.600.000,00 €	73.500.000,00 €	62.400.000,00 €	7.300.000,00 €	15.600.000,00 €	115.800.000,00 €	27.379.800.000,00 €

Source: <http://www.dgaiec.min-financas.pt/pt/estatisticas/>

Data available only until 2010

May, 2013

7.5. Annex #5

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
		Place of source											
		Extra European Union											
		EXTRA											
		Data reference period											
		€											
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)
SECTION II	Vegetable products	964.423.777,00 €	-	1.209.365.265,00 €	25,40%	754.914.402,00 €	-37,58%	912.583.091,00 €	20,89%	1.150.895.829,00 €	26,11%	1.047.229.097,00 €	-9,01%
	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	3.593.124,00 €	-	3.247.661,00 €	-9,61%	2.040.327,00 €	-37,18%	1.728.410,00 €	-15,29%	1.342.944,00 €	-22,30%	1.776.147,00 €	32,26%
	Edible vegetables and certain roots and tubers	40.789.969,00 €	-	46.895.806,00 €	14,97%	38.111.098,00 €	-18,73%	42.716.055,00 €	12,08%	40.337.678,00 €	-5,57%	44.500.703,00 €	10,32%
	Edible fruit and nuts; peel of citrus fruit or melons	157.949.771,00 €	-	184.765.029,00 €	16,98%	163.878.406,00 €	-11,30%	199.414.277,00 €	21,68%	177.131.806,00 €	-11,17%	138.487.435,00 €	-21,82%
	Coffee, tea, maté and spices	81.127.395,00 €	-	98.909.114,00 €	21,92%	107.550.162,00 €	8,74%	111.122.025,00 €	3,32%	154.182.630,00 €	38,75%	146.408.202,00 €	-5,04%
	Cereals	306.955.704,00 €	-	385.398.713,00 €	25,56%	117.665.961,00 €	-69,47%	197.433.579,00 €	67,79%	376.799.059,00 €	90,85%	342.186.667,00 €	-9,19%
	Products of the milling industry; malt; starches; inulin; wheat gluten	1.468.065,00 €	-	1.408.470,00 €	-4,06%	1.506.533,00 €	6,96%	1.816.056,00 €	20,55%	1.930.530,00 €	6,30%	1.813.002,00 €	-6,09%

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	366.971.673,00 €	-	482.344.369,00 €	31,44%	316.715.857,00 €	-34,34%	349.359.206,00 €	10,31%	394.391.622,00 €	12,89%	368.133.810,00 €	-6,66%
Lac; gums, resins and other vegetable saps and extracts	4.951.502,00 €	-	4.961.792,00 €	0,21%	6.736.195,00 €	35,76%	8.499.078,00 €	26,17%	4.150.776,00 €	-51,16%	3.446.852,00 €	-16,96%
Vegetable plaiting materials; vegetable products not elsewhere specified or included	616.574,00 €	-	1.434.311,00 €	132,63 %	709.863,00 €	-50,51%	494.405,00 €	-30,35%	628.784,00 €	27,18%	476.279,00 €	-24,25%

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

7.6. Annex #6

Type of goods (Combined nomenclature - CN8)	Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
	Place of source											
	Extra European Union											
	EXTRA											
	Data reference period											
	€											
	2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)
SECTION III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	63.342.544,00 €	-	92.942.733,00 €	46,73%	52.010.870,00 €	-44,04%	48.887.093,00 €	-6,01%	71.858.432,00 €	46,99%	42.363.008,00 €	-41,05%
Pig fat, incl. lard, and poultry fat, rendered or otherwise extracted (excl. lard stearin and lard oil)	0	-	0	-	0	-	145,00 €	-	16.916,00 €	11566,21%	0	-100,00%
Fats of bovine animals, sheep or goats (excl. oil and oleostearin)	0	-	0	-	0	-	0	-	0	-	0	-
Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)	0	-	53,00 €	-	0	-100,00%	0	-	0	-	1.186,00 €	-

Fats and oils and their fractions of fish or marine mammals, whether or not refined (excl. chemically modified)	1.593.124,00 €	-	1.090.491,00 €	-31,55%	684.928,00 €	-37,19%	39.504,00 €	-94,23%	93.740,00 €	137,29%	545.542,00 €	481,97%
Wool grease and fatty substances derived therefrom, incl. lanolin	0	-	0	-	120,00 €	-	0	-100,00%	0	-	0	-
Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)	0	-	0	-	0	-	0	-	0	-	0	-
Soya-bean oil and its fractions, whether or not refined (excl. chemically modified)	4.510.103,00 €	-	21.521.342,00 €	377,18%	3.669.068,00 €	-82,95%	11.433.565,00 €	211,62%	33.897.019,00 €	196,47%	9.778.750,00 €	-71,15%
Groundnut oil and its fractions, whether or not refined, but not chemically modified	272.453,00 €	-	822.284,00 €	201,81%	202.491,00 €	-75,37%	696,00 €	-99,66%	0	-100,00%	0	-

Olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil, whether or not refined, but not chemically modified	4.113.787,00 €	-	313.296,00 €	-92,38%	617.673,00 €	97,15%	2.319.682,00 €	275,55%	222.623,00 €	-90,40%	1.642.059,00 €	637,60%
Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509	33.360,00 €	-	48.364,00 €	44,98%	0	-100,00%	0	-	0	-	0	-
Palm oil and its fractions, whether or not refined (excl. chemically modified)	15.424.631,00 €	-	34.137.555,00 €	121,32%	29.597.533,00 €	-13,30%	11.959.708,00 €	-59,59%	5.868.191,00 €	-50,93%	1.086.268,00 €	-81,49%
Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	34.046.864,00 €	-	33.505.066,00 €	-1,59%	15.706.461,00 €	-53,12%	15.096.014,00 €	-3,89%	14.483.624,00 €	-4,06%	13.797.743,00 €	-4,74%
Coconut "copra", palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	435.242,00 €	-	721.460,00 €	65,76%	746.144,00 €	3,42%	770.619,00 €	3,28%	2.109.465,00 €	173,74%	40.779,00 €	-98,07%
Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	1.874.786,00 €	-	23.929,00 €	-98,72%	0	-100,00%	6.489.984,00 €	-	14.253.623,00 €	119,62%	14.493.612,00 €	1,68%

Fixed vegetable fats and oils, incl. jojoba oil, and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard oil)	428.473,00 €	-	62.548,00 €	-85,40%	116.027,00 €	85,50%	87.264,00 €	-24,79%	100.878,00 €	15,60%	159.751,00 €	58,36%
Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	113.493,00 €	-	70.039,00 €	-38,29%	121.050,00 €	72,83%	10.961,00 €	-90,95%	193.421,00 €	1664,63%	44.406,00 €	-77,04%
Margarine, other edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils and their fractions)	76.586,00 €	-	27.995,00 €	-63,45%	15.399,00 €	-44,99%	16.718,00 €	8,57%	18.984,00 €	13,55%	25.354,00 €	33,55%

Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.	344.889,00 €	-	488.495,00 €	41,64%	499.690,00 €	2,29%	651.852,00 €	30,45%	567.474,00 €	-12,94%	697.149,00 €	22,85%
Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	0	-	0	-	0	-	0	-	0	-	0	-
Glycerol, crude; glycerol waters and glycerol lyes	19.014,00 €	-	13.848,00 €	-27,17%	11.749,00 €	-15,16%	9.631,00 €	-18,03%	17.423,00 €	80,91%	814,00 €	-95,33%
Vegetable waxes, beeswax, other insect waxes and spermaceti, whether or not refined or coloured (excl. triglycerides)	55.739,00 €	-	95.968,00 €	72,17%	22.537,00 €	-76,52%	750,00 €	-96,67%	15.051,00 €	1906,80%	49.595,00 €	229,51%
Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	0	-	0	-	0	-	0	-	0	-	0	-

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult <a

http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year. The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data. The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

7.7. Annex #7

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
		Place of source											
		Extra European Union											
		EXTRA											
		Data reference period											
		€											
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)-(c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)
SECTION XV	Base metals and articles of base metal	1.346.223.449,00 €	-	1.212.021.267,00 €	-9,97%	645.073.342,00 €	-46,78%	755.040.821,00 €	17,05%	752.972.347,00 €	-0,27%	538.858.970,00 €	-28,44%
	Iron and steel	738.571.029,00 €	-	636.412.726,00 €	-13,83%	288.625.975,00 €	-54,65%	325.998.737,00 €	12,95%	409.789.170,00 €	25,70%	291.546.778,00 €	-28,85%
	Articles of iron or steel	76.026.500,00 €	-	102.625.643,00 €	34,99%	98.426.224,00 €	-4,09%	106.639.317,00 €	8,34%	93.675.109,00 €	-12,16%	58.468.110,00 €	-37,58%
	Copper and articles thereof	8.215.923,00 €	-	13.553.051,00 €	64,96%	11.468.021,00 €	-15,38%	12.984.691,00 €	13,23%	12.738.816,00 €	-1,89%	6.617.369,00 €	-48,05%
	Nickel and articles thereof	600.265,00 €	-	588.905,00 €	-1,89%	511.234,00 €	-13,19%	562.366,00 €	10,00%	336.410,00 €	-40,18%	295.207,00 €	-12,25%
	Aluminium and articles thereof	430.621.231,00 €	-	380.818.766,00 €	-11,57%	199.816.758,00 €	-47,53%	233.485.944,00 €	16,85%	154.242.346,00 €	-33,94%	99.501.802,00 €	-35,49%
	Lead and articles thereof	16.777.134,00 €	-	6.763.370,00 €	-59,69%	81.760,00 €	-98,79%	1.211.386,00 €	1381,64%	4.837.784,00 €	299,36%	5.513.199,00 €	13,96%
	Zinc and articles thereof	19.267.760,00 €	-	9.460.321,00 €	-50,90%	5.332.359,00 €	-43,63%	12.999.463,00 €	143,78%	9.131.547,00 €	-29,75%	8.631.973,00 €	-5,47%
	Tin and articles thereof	1.437.182,00 €	-	753.002,00 €	-47,61%	140.565,00 €	-81,33%	391.716,00 €	178,67%	449.016,00 €	14,63%	125.858,00 €	-71,97%

Other base metals; cermets; articles thereof	14.218.900,00 €	-	14.555.722,00 €	2,37%	4.231.654,00 €	-70,93%	13.393.433,00 €	216,51%	24.482.232,00 €	82,79%	23.535.452,00 €	-3,87%
Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	23.320.618,00 €	-	27.774.460,00 €	19,10%	21.486.145,00 €	-22,64%	24.559.496,00 €	14,30%	22.660.215,00 €	-7,73%	22.530.669,00 €	-0,57%
Miscellaneous articles of base metal	17.166.907,00 €	-	18.715.301,00 €	9,02%	14.952.647,00 €	-20,10%	22.814.272,00 €	52,58%	20.629.702,00 €	-9,58%	22.092.553,00 €	7,09%

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013

7.8. Annex #8

Type of goods (Combined nomenclature - CN8)		Imports (€) of goods by Place of source and Type of goods by Portugal (Combined nomenclature - CN8); Annual (1)											
		Place of source											
		Extra European Union											
		EXTRA											
		Data reference period											
		€											
		2007 (a)	-	2008 (b)	=[(b)- (a)]/(a)	2009 (c)	=[(c)- (b)]/(b)	2010 (d)	=[(d)- (c)]/(c)	2011 (e)	=[(e)- (d)]/(d)	2012 (f)	=[(f)- (e)]/(e)
SECTION XIX	Arms and ammunition; parts and accessories thereof	4.110.043,00 €	-	7.355.178,00 €	78,96%	21.168.909,00 €	187,81%	7.896.380,00 €	-62,70%	4.533.079,00 €	-42,59%	5.715.956,00 €	26,09%
	Military weapons, incl. sub-machine guns (excl. revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)	35.419,00 €	-	664.939,00 €	1777,35%	8.941.228,00 €	1244,67%	26.210,00 €	-99,71%	0	-100,00%	0	0,00%
	Revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)	85.000,00 €	-	148.127,00 €	74,27%	20.139,00 €	-86,40%	55.354,00 €	174,86%	62.828,00 €	13,50%	147.315,00 €	134,47%

Firearms and similar devices which operate by the firing of an explosive charge, e.g. sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project signal flares only, pistols and revolvers for firing blank ammunition, captive-bolt humane killers and line-throwing guns (excl. revolvers and pistols of heading 9302 and military weapons)	106.567,00 €	-	78.462,00 €	-26,37%	17.324,00 €	-77,92%	25.924,00 €	49,64%	59.512,00 €	129,56%	169.054,00 €	184,07%
Spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonettes and similar arms of heading 9307)	45.228,00 €	-	177.479,00 €	292,41%	94.589,00 €	-46,70%	40.254,00 €	-57,44%	42.514,00 €	5,61%	69.394,00 €	63,23%
Parts and accessories for weapons and the like of heading 9301 to 9304, n.e.s.	2.112.229,00 €	-	4.684.778,00 €	121,79%	6.214.515,00 €	32,65%	4.903.255,00 €	-21,10%	2.228.488,00 €	-54,55%	2.685.074,00 €	20,49%
Bombs, grenades, torpedos, mines, missiles, cartridges and other ammunition and projectiles and parts thereof, incl. buckshot, shot and cartridge wads, n.e.s.	1.723.146,00 €	-	1.601.393,00 €	-7,07%	5.880.270,00 €	267,20%	2.844.521,00 €	-51,63%	2.138.592,00 €	-24,82%	2.644.767,00 €	23,67%

Swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths thereof (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots)	2.454,00 €	-	0	-100,00%	844,00 €	-	862,00 €	2,13%	1.145,00 €	32,83%	352,00 €	-	69,26%
---	------------	---	---	----------	----------	---	----------	-------	------------	--------	----------	---	--------

Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual - Statistics Portugal, Statistics on external trade of goods

Note(s):

(1) Definitive data from 2000 to 2011 and preliminary data from 2012 to 2013.
This indicator is based on Combined Nomenclature updated annually, so the release of data in the most disaggregated level (CN8) lead to a conception of a cumulative classification that includes all the CN codes used in all the periods available. To consult the valid CN codes for every year, please consult http://metaweb.ine.pt/SINE/Vers_Classif.aspx?ID=EN&COD_CLASSIF=00014 by choosing the correspondent year.
The value 0 (zero) may correspond to null, inexistent CN code for the year or confidential data.
The item Total may not always correspond to the sum of the parts due to confidentiality treatment.

This data last updated: may 10, 2013

Statistical table extracted on May 22, 2013

Table Metadata

Imports (€) of goods

Name	Imports (€) of goods by Place of source and Type of goods (Combined nomenclature - CN8); Annual
Regularity	Annual
Source	Statistics Portugal, Statistics on external trade of goods
First available period	2000
Last available period	2012
Dimensions	
Dimension 1	Data reference period
Dimension 2	Place of source
Dimension 3	Type of goods (Combined nomenclature - CN8)
Concepts	
REFERENCE PERIOD	The length of time for which data are collected, e.g. a specific day, month or year.
IMPORT	Goods which enter the statistical territory of the Member State from a non-Member State.
Definition	
Formule	
Measure unit (symbol)	Euro (€)
Power of 10	0
Last update date	10-May-2013