

## Tutorial TARIC

### 1) Exercise for the computer lab <sup>1</sup>

Let us consider a firm (*La castañera gallega*) located in Valdeorras (Orense). This firm's activity is the manufacturing of chestnuts. The firm usually sells either packed fresh chestnuts or other derivatives in October and November. In these last years, summers were extremely hot and, therefore, the local production of chestnuts is not sufficient to meet the total expected demand. Therefore, this firm is forced to import 3000kg of chestnuts to be able to satisfy the demand for next winter.

Once contacted several potential providers, *La castañera gallega* finds four interesting offers: four providers in four different countries would be able to supply quite similar chestnuts in terms of quality at quite interesting conditions.

The price of chestnuts is 0.35 \$US/ Kg at the Port of Valencia (spot exchange rate 1€=1.10\$). The loading and unloading freights are around 290 €. The four offers come from US, Mexico, France and Turkey.

In order to solve this problem, you have to browse the following website: [https://ec.europa.eu/taxation\\_customs/dds2/taric/taric\\_consultation.jsp?Lang=en](https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en)

Once you arrived at this step, you need to find the most suitable TARIC code to identify the product (namely fresh chestnuts). This will let you be able to gather all the relevant information about the tariffs, the certificates and all the other procedures you have to take into account for importing the product from each of the four potential providers. This piece of information will be extremely important to decide the best provider. Remember that you have also to determine the TVA that will be charged to the four import options.

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<sup>1</sup> Source: This problem has been formulated by prof. J. Sanchis Llopis (UV, 2008)