

AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE

1. The following table shows:
 - (a) Third Countries listed by continents and zones¹(column 1)
2. When goods are shipped from Countries or airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure shall be taken;
3. As regards the French overseas departments of Guadeloupe, Guyana, Martinique and Reunion, the following rules shall apply:
 - (a) for goods shipped directly from Third Countries to these departments, the whole of the air transport costs shall be included in the customs value;
 - (b) for goods shipped from Third Countries to the European part of the Union after being transhipped or unloaded in one of those departments, only the air transport costs which would be incurred if the goods were destined to those departments shall be included in the customs value;
 - (c) for goods shipped from Third Countries to those departments after being transhipped or unloaded in an airport of the European part of the Union, the transport costs to be included in the customs value shall be the result of the application of the percentage given in the following table with reference to the flight from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document.

¹ The provided percentages are valid for all airports of a given Country, unless specific airports of departure are indicated

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
AMERICA	
<p>Zone A</p> <p>Canada: Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto</p> <p>United States of America: Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington DC.</p> <p>Greenland</p>	70
<p>Zone B</p> <p>Canada: Edmonton, Vancouver, Winnipeg</p> <p>United States of America:</p> <p>Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle</p> <p>Central America: all Countries</p> <p>South America: all Countries</p>	78
<p>Zone C</p> <p>United States of America: Anchorage, Fairbanks, Honolulu, Juneau</p>	89
AFRICA	
<p>Zone D</p> <p>Algeria, Egypt, Libya, Morocco, Tunisia</p>	33

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
<p>Zone E</p> <p>Benin, Burkina Faso, Cameroon, Cape Verde, Central African Republic, Chad, Ivory Coast, Djibuti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo</p>	50
<p>Zone F</p> <p>Burundi, Democratic Republic of Congo, Congo, Equatorial guinea, Gabon, Kenia, Rwanda, Sao Tomé and Principe, Seychelles, Somalia, St. Helena, Tanzania, Uganda</p>	61
<p>Zone G</p> <p>Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Republic of South Africa, Swaziland, Zambia, Zimbabwe</p>	74
ASIA	
<p>Zone H</p> <p>Armenia, Azerbaijan, Georgia, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Syria</p>	27
<p>Zone I</p> <p>Bahrain, Muscat and Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen (Arab Republic)</p>	43
<p>Zone J</p> <p>Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan</p>	46
<p>Zone K</p> <p>Russia: Novosibirsk, Omsk, Perm, Sverdlovsk</p> <p>Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan</p>	57

1	2
<i>Country of dispatch</i>	<i>Percentage of total air transport costs to be included in the customs value</i>
<p>Zone L</p> <p>Russia: Irkutsk, Kirensk, Krasnoyarsk</p> <p>Brunei, China, Indonesia, Hong Kong, Kampuchea, Laos, Macao, Malaysia, Maldives, Mongolia, Myanmar, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam</p>	50
<p>Zone M</p> <p>Russia: Khabarovsk, Vladivostok</p> <p>Japan Korea (North), Korea (South)</p>	83
AUSTRALIA and OCEANIA	
<p>Zone N</p> <p>Australia and Oceania: all Countries</p>	79
EUROPE	
<p>Zone O</p> <p>Russia: Gorky, Kuibishev, Moscow, Orel, Rostov, Volgograd, Voronej</p> <p>Iceland, Ukraine</p>	30
<p>Zone P</p> <p>Albania, Belarus, Bosnia-Herzegovina, Faroe Islands, Former Yugoslavian Republic of Macedonia, Kosovo, Moldova, Montenegro, Norway, Serbia, Turkey</p>	15
<p>Zone Q</p> <p>Switzerland</p>	5