

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1925**of 12 October 2017****amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature
and on the Common Customs Tariff**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 9(1) and Article 12 thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 established a goods nomenclature (hereinafter referred to as the 'Combined Nomenclature' or the 'CN') to meet, at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the importation or exportation of goods.
- (2) In the interests of legislative simplification, it is appropriate to modernise the CN and to adapt its structure.
- (3) It is necessary to amend the CN in order to introduce the gradual reduction of duty rates for fresh bananas, as required by Council Decision 2011/194/EU⁽²⁾, and the gradual reduction of duty rates for products covered by the Agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA2), as required by Council Decision (EU) 2016/971⁽³⁾.
- (4) It is also necessary to amend the CN in order to take account of changes in requirements relating to statistics and to commercial policy and technological and commercial developments, by deleting obsolete scientific names and codes, by introducing new subheadings to facilitate monitoring of specific goods required for the production and use of improvised explosive devices, and by adapting the INN list and the list of pharmaceutical intermediates.
- (5) In order to reduce administrative burden, it is appropriate, in cases where a civil aircraft has been registered as such and declared for free circulation, to abolish the requirement of the end-use procedure. The aircraft's registration certificate is considered sufficient proof of the aircraft's civil character. The presence of that certificate on board of each aircraft is mandatory in accordance with the Convention on international civil aviation signed at Chicago on 7 December 1944. The preliminary provisions of the CN should therefore be amended.
- (6) In the interest of clarity, it is also appropriate to make certain minor changes in order to align the different language versions of the text.
- (7) With effect from 1 January 2018, Annex I to Regulation (EEC) No 2658/87 should be replaced by a complete and up-to-date version of the CN, together with the autonomous and conventional rates of duty resulting from measures adopted by the Council or by the Commission.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.⁽²⁾ Council Decision 2011/194/EU of 7 March 2011 on the conclusion of a Geneva Agreement on Trade in Bananas between the European Union and Brazil, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Peru and Venezuela and of an Agreement on Trade in Bananas between the European Union and the United States of America (OJ L 88, 4.4.2011, p. 66).⁽³⁾ Council Decision (EU) 2016/971 of 17 June 2016 on the conclusion, on behalf of the European Union, of an agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA) (OJ L 161, 18.6.2016, p. 2).

(8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2658/87 is replaced by the text set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2018.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12 October 2017.

For the Commission

The President

Jean-Claude JUNCKER

CHAPTER 3**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES****Notes**

1. This chapter does not cover:
 - (a) mammals of heading 0106;
 - (b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - (c) fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
 - (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this chapter, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Additional notes

1. For the purposes of subheadings 0305 32 11 and 0305 32 19, cod fillets (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) having a total salt content by weight of 12 % or more which are fit for human consumption without further industrial processing, are considered to be salted fish.

However, frozen cod fillets which have a total salt content by weight of less than 12 % are to be classified under subheadings 0304 71 10 and 0304 71 90, in so far as the actual and lasting preservation depends essentially upon freezing.

2. For the purposes of the subheadings referred to in the third paragraph, the term 'fillets' includes 'loins', i.e. the strips of meat constituting the upper or lower, right or left, side of a fish insofar as the head, guts, fins (dorsal, anal, caudal, ventral, pectoral) and bones (spinal column or main backbone, ventral or costal bones, branchial bone or stapes, etc.) have been removed.

The classification of such products as fillets is unaffected by cutting them into pieces, provided that these pieces can be identified as having been obtained from fillets.

The provisions of the first two paragraphs apply to the following fish:

- (a) tuna, of the genus *Thunnus*, of subheadings 0304 49 90 and 0304 87 00;
- (b) swordfish (*Xiphias gladius*) of subheadings 0304 45 00 and 0304 84 00;
- (c) marlin, sailfish and spearfish, of the family *Istiophoridae*, of subheadings 0304 49 90 and 0304 89 90;
- (d) oceanic sharks (*Hexanchus griseus*, *Cetorhinus maximus*, *Rhincodon typus*, or of the families *Alopiidae*, *Carcharhinidae*, *Sphyrnidae* and *Isuridae*) of subheadings 0304 47 90 and 0304 88 19.

| CN code | Description | Conventional rate of duty (%) | Supplementary unit |
|-------------------|--|-------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| 0301 | Live fish: | | |
| | – Ornamental fish: | | |
| 0301 11 00 | –– Freshwater fish | Free | — |
| 0301 19 00 | –– Other | 7,5 | — |
| | – Other live fish: | | |
| 0301 91 | –– Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysopterus</i>): | | |

| CN code | Description | Conventional rate of duty (%) | Supplementary unit |
|------------|---|----------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| 0302 85 30 | --- Gilt-head sea bream (<i>Sparus aurata</i>) | 15 | — |
| 0302 85 90 | --- Other | 15 | — |
| 0302 89 | -- Other: | | |
| 0302 89 10 | --- Freshwater fish | 8 | — |
| | ---- Other: | | |
| | ----- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302 33 and other than Kawakawa (<i>Euthynnus affinis</i>) mentioned in subheading 0302 49: | | |
| 0302 89 21 | ----- For the industrial manufacture of products of heading 1604 ⁽¹⁾ | 22 ⁽²⁾ ⁽³⁾ | — |
| 0302 89 29 | ----- Other | 22 ⁽³⁾ | — |
| | ----- Redfish (<i>Sebastes</i> spp.): | | |
| 0302 89 31 | ----- Of the species <i>Sebastes marinus</i> | 7,5 | — |
| 0302 89 39 | ----- Other | 7,5 | — |
| 0302 89 40 | ----- Ray's bream (<i>Brama</i> spp.) | 15 | — |
| 0302 89 50 | ----- Monkfish (<i>Lophius</i> spp.) | 15 | — |
| 0302 89 60 | ----- Pink cusk-eel (<i>Genypterus blacodes</i>) | 7,5 | — |
| 0302 89 90 | ----- Other | 15 | — |
| | — Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: | | |
| 0302 91 00 | -- Livers, roes and milt | 10 | — |
| 0302 92 00 | -- Shark fins | 8 | — |
| 0302 99 00 | -- Other | 10 | — |
| 0303 | Fish, frozen, excluding fish fillets and other fish meat of heading 0304: | | |
| | — Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99: | | |
| 0303 11 00 | -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | 2 | — |
| 0303 12 00 | -- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | 2 | — |
| 0303 13 00 | -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | 2 | — |
| 0303 14 | -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>): | | |
| 0303 14 10 | ---- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i> | 9 | — |

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

| CN code | Description | Conventional rate of duty (%) | Supplementary unit |
|------------|---|----------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| 0303 14 20 | --- Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each | 12 | — |
| 0303 14 90 | --- Other | 12 | — |
| 0303 19 00 | -- Other | 9 ⁽¹⁾ | — |
| | - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99: | | |
| 0303 23 00 | -- Tilapias (<i>Oreochromis spp.</i>) | 8 | — |
| 0303 24 00 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | 8 | — |
| 0303 25 00 | -- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>) | 8 | — |
| 0303 26 00 | -- Eels (<i>Anguilla spp.</i>) | Free | — |
| 0303 29 00 | -- Other | 8 | — |
| | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99: | | |
| 0303 31 | -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>): | | |
| 0303 31 10 | --- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>) | 7,5 | — |
| 0303 31 30 | --- Atlantic halibut (<i>Hippoglossus hippoglossus</i>) | 7,5 | — |
| 0303 31 90 | --- Pacific halibut (<i>Hippoglossus stenolepis</i>) | 15 | — |
| 0303 32 00 | -- Plaice (<i>Pleuronectes platessa</i>) | 15 | — |
| 0303 33 00 | -- Sole (<i>Solea spp.</i>) | 7,5 | — |
| 0303 34 00 | -- Turbots (<i>Psetta maxima</i>) | 15 | — |
| 0303 39 | -- Other: | | |
| 0303 39 10 | --- Flounder (<i>Platichthys flesus</i>) | 7,5 | — |
| 0303 39 30 | --- Fish of the genus <i>Rhombosolea</i> | 7,5 | — |
| 0303 39 50 | --- Fish of the species <i>Pelotrius flavilatus</i> or <i>Peltorhamphus novaezelandiae</i> | 7,5 | — |
| 0303 39 85 | --- Other | 15 | — |
| | - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99: | | |
| 0303 41 | -- Albacore or longfinned tuna (<i>Thunnus alalunga</i>): | | |
| 0303 41 10 | --- For the industrial manufacture of products of heading 1604 ⁽²⁾ | 22 ⁽³⁾ ⁽¹⁾ | — |
| 0303 41 90 | --- Other | 22 ⁽¹⁾ | — |

⁽¹⁾ WTO tariff quota.⁽²⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).⁽³⁾ Autonomous rate of duty: Free.

| CN code | Description | Conventional rate of duty (%) | Supplementary unit |
|-------------------|---|-------------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| 0303 42 | -- Yellowfin tuna (<i>Thunnus albacares</i>): | | |
| 0303 42 20 | --- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 42 90 | --- Other | 22 (3) | — |
| 0303 43 | -- Skipjack or stripe-bellied bonito: | | |
| 0303 43 10 | --- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 43 90 | --- Other | 22 (3) | — |
| 0303 44 | -- Bigeye tuna (<i>Thunnus obesus</i>): | | |
| 0303 44 10 | --- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 44 90 | --- Other | 22 (3) | — |
| 0303 45 | -- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>): | | |
| | ---- Atlantic bluefin tuna (<i>Thunnus thynnus</i>): | | |
| 0303 45 12 | ----- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 45 18 | ----- Other | 22 (3) | — |
| | ---- Pacific bluefin tuna (<i>Thunnus orientalis</i>): | | |
| 0303 45 91 | ----- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 45 99 | ----- Other | 22 (3) | — |
| 0303 46 | -- Southern bluefin tuna (<i>Thunnus maccoyii</i>): | | |
| 0303 46 10 | --- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 46 90 | --- Other | 22 (3) | — |
| 0303 49 | -- Other: | | |
| 0303 49 20 | --- For the industrial manufacture of products of heading 1604 (1) | 22 (2) (3) | — |
| 0303 49 85 | --- Other | 22 (3) | — |
| | – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevallies (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99: | | |
| 0303 51 00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | (4) | — |
| 0303 53 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>): | | |
| 0303 53 10 | --- Sardines of the species <i>Sardina pilchardus</i> | 23 | — |
| 0303 53 30 | --- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.) | 15 | — |

(1) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

(2) Autonomous rate of duty: Free.

(3) WTO tariff quota.

(4) — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.