



**COMMISSION IMPLEMENTING REGULATION (EU) 2023/2364**

**of 26 September 2023**

**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 <sup>(1)</sup>, and in particular Article 9(1) and Article 12 thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 established a goods nomenclature ('Combined Nomenclature' or '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 implement 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 (ITA), as required by Council Decision (EU) 2016/971 <sup>(2)</sup>.
- (4) In the context of maintaining the same tariff duty 'Free' treatment for products covered by the agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA), where certain passive optical splitters have to be classified in heading 9013, it is necessary to create a separate CN code for these specific products.
- (5) 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 introducing new subheadings or modernising the current structure of subheadings and to facilitate monitoring of specific goods ('Plátano de Canarias' in Chapter 8, 'tomatoes' in Chapter 20, 'plastic waste' in Chapter 39, 'nonwovens' in Chapter 56, 'waste and scrap of other closed fabrics of rovings of glass fibres' in Chapter 70, 'parts of seats of motor vehicles' in Chapter 94 of the CN). It is also necessary to simplify subheading 5007 20 ('Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk').
- (6) Considering the evolution in the interpretation of the HS ('Harmonized System') and CN codes and the evolution of scientific knowledge, it is necessary to amend the classification of some substances in the list of non-proprietary names of pharmaceutical substances in Annex 3 of Part Three (Tariff Annexes) of Annex I to Regulation (EEC) No 2658/87.
- (7) With effect from 1 January 2024, 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.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> 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).

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 twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

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

Done at Brussels, 26 September 2023.

*For the Commission,  
On behalf of the President,  
Gerassimos THOMAS  
Director-General  
Directorate-General for Taxation and Customs Union*

---

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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	—
<b>0303</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 0304:</b>		
	– <b>Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99:</b>		
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 tshawytscha</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	—
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 <sup>(1)</sup>	—
	– Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 23 00	-- Tilapias ( <i>Oreochromis</i> spp.) .....	8	—
0303 24 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) .....	8	—
0303 25 00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.) .....	8	—
0303 26 00	-- Eels ( <i>Anguilla</i> spp.) .....	Free	—

<sup>(1)</sup> WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>0303 29 00</b>	-- Other .....	8	—
	– Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
<b>0303 31</b>	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ):		
<b>0303 31 10</b>	--- Lesser or Greenland halibut ( <i>Reinhardtius hippoglossoides</i> ) .....	7,5	—
<b>0303 31 30</b>	--- Atlantic halibut ( <i>Hippoglossus hippoglossus</i> ) .....	7,5	—
<b>0303 31 90</b>	--- Pacific halibut ( <i>Hippoglossus stenolepis</i> ) .....	15	—
<b>0303 32 00</b>	-- Plaice ( <i>Pleuronectes platessa</i> ) .....	15	—
<b>0303 33 00</b>	-- Sole ( <i>Solea</i> spp.) .....	7,5	—
<b>0303 34 00</b>	-- Turbots ( <i>Psetta maxima</i> ) .....	15	—
<b>0303 39</b>	-- Other:		
<b>0303 39 10</b>	--- Flounder ( <i>Platichthys flesus</i> ) .....	7,5	—
<b>0303 39 30</b>	--- Fish of the genus <i>Rhombosolea</i> .....	7,5	—
<b>0303 39 50</b>	--- Fish of the species <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i> .....	7,5	—
<b>0303 39 85</b>	--- Other .....	15	—
	– Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
<b>0303 41</b>	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> ):		
<b>0303 41 10</b>	--- For the industrial manufacture of products of heading 1604 <sup>(1)</sup> .....	22 <sup>(2)</sup> <sup>(3)</sup>	—
<b>0303 41 90</b>	--- Other .....	22	—
<b>0303 42</b>	-- Yellowfin tuna ( <i>Thunnus albacares</i> ):		
<b>0303 42 20</b>	--- For the industrial manufacture of products of heading 1604 <sup>(1)</sup> .....	20 <sup>(2)</sup> <sup>(3)</sup>	—
<b>0303 42 90</b>	--- Other .....	22	—
<b>0303 43</b>	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ):		
<b>0303 43 10</b>	--- For the industrial manufacture of products of heading 1604 <sup>(1)</sup> .....	22 <sup>(2)</sup> <sup>(3)</sup>	—
<b>0303 43 90</b>	--- Other .....	22	—
<b>0303 44</b>	-- Bigeye tuna ( <i>Thunnus obesus</i> ):		
<b>0303 44 10</b>	--- For the industrial manufacture of products of heading 1604 <sup>(1)</sup> .....	22 <sup>(2)</sup> <sup>(3)</sup>	—
<b>0303 44 90</b>	--- Other .....	22	—
<b>0303 45</b>	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ):		
	--- Atlantic bluefin tuna ( <i>Thunnus thynnus</i> ):		
<b>0303 45 12</b>	---- For the industrial manufacture of products of heading 1604 <sup>(1)</sup> .....	22 <sup>(2)</sup> <sup>(3)</sup>	—

<sup>(1)</sup> 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)).

<sup>(2)</sup> Autonomous rate of duty: Free.

<sup>(3)</sup> WTO tariff quota.