



**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*

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
1602 50 31	---- Corned beef, in airtight containers .....	16,6	—
1602 50 95	---- Other .....	16,6	—
1602 90	<b>- Other, including preparations of blood of any animal:</b>		
1602 90 10	-- Preparations of blood of any animal .....	16,6	—
	-- Other:		
1602 90 31	---- Of game or rabbit .....	10,9	—
	---- Other:		
1602 90 51	----- Containing meat or meat offal of domestic swine .....	85,7 €/100 kg/net	—
	----- Other:		
	----- Containing bovine meat or offal:		
1602 90 61	----- Uncooked; mixtures of cooked meat or offal and uncooked meat or offal ....	303,4 €/100 kg/net	—
1602 90 69	----- Other .....	16,6	—
	----- Other:		
1602 90 91	----- Of sheep .....	12,8	—
1602 90 95	----- Of goats .....	16,6	—
1602 90 99	----- Other .....	16,6	—
1603 00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>		
1603 00 10	- In immediate packings of a net content of 1 kg or less .....	12,8	—
1603 00 80	- Other .....	Free	—
1604	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b>		
	<b>- Fish, whole or in pieces, but not minced:</b>		
1604 11 00	-- <b>Salmon .....</b>	5,5	—
1604 12	-- <b>Herring:</b>		
1604 12 10	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen .....	15	—
	---- Other:		
1604 12 91	----- In airtight containers .....	20	—
1604 12 99	----- Other .....	20	—
1604 13	-- <b>Sardines, sardinella and brisling or sprats:</b>		
	---- <b>Sardines:</b>		
1604 13 11	----- In olive oil .....	12,5	—
1604 13 19	----- Other .....	12,5	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1604 13 90	--- Other .....	12,5	—
1604 14	-- <b>Tunas, skipjack tuna and bonito (<i>Sarda</i> spp.):</b>		
	---- Tunas and skipjack tuna:		
	----- Skipjack tuna:		
1604 14 21	----- In vegetable oil .....	24	—
	----- Other:		
1604 14 26	----- Fillets known as 'loins' .....	24	—
1604 14 28	----- Other .....	24	—
	----- Yellowfin tuna ( <i>Thunnus albacares</i> ):		
1604 14 31	----- In vegetable oil .....	24	—
	----- Other:		
1604 14 36	----- Fillets known as 'loins' .....	24	—
1604 14 38	----- Other .....	24	—
	----- Other:		
1604 14 41	----- In vegetable oil .....	24	—
	----- Other:		
1604 14 46	----- Fillets known as 'loins' .....	24	—
1604 14 48	----- Other .....	24	—
1604 14 90	--- Bonito ( <i>Sarda</i> spp.) .....	25	—
1604 15	-- <b>Mackerel:</b>		
	---- Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :		
1604 15 11	----- Fillets .....	25	—
1604 15 19	----- Other .....	25	—
1604 15 90	--- Of the species <i>Scomber australasicus</i> .....	20	—
1604 16 00	-- <b>Anchovies</b> .....	25	—
1604 17 00	-- <b>Eels</b> .....	20	—
1604 18 00	-- <b>Shark fins</b> .....	20	—
1604 19	-- <b>Other:</b>		
1604 19 10	--- Salmonidae, other than salmon .....	7	—
	--- Fish of the genus <i>Euthynnus</i> , other than skipjack tuna ( <i>Katsuwonus pelamis</i> ):		
1604 19 31	----- Fillets known as 'loins' .....	24	—
1604 19 39	----- Other .....	24	—
1604 19 50	--- Fish of the species <i>Orcynopsis unicolor</i> .....	12,5	—
	--- Other:		
1604 19 91	----- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen .....	7,5	—