



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 ⁽¹⁾, 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 ⁽²⁾.
- (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,

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ 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*

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading note

1. For the purposes of subheading 2306 41, the expression 'low erucic acid rape or colza seeds' means seeds as defined in subheading note 1 to Chapter 12.

Additional notes

1. Subheadings 2303 10 11 and 2303 10 19 include only residues from the manufacture of starch from maize and do not cover blends of such residues with products derived from other plants or products derived from maize otherwise than in the course of the production of starch by the wet process.

Their starch content may not exceed 28 % by weight on the dry product, in accordance with the method contained in Annex III, part L, to Commission Regulation (EC) No 152/2009, and their fat content cannot exceed 4,5 % by weight on the dry product, determined in accordance with the method contained in Annex III, part H, to Commission Regulation (EC) No 152/2009.

2. Subheading 2306 90 05 includes only residues from the extraction of oil of germs of maize and containing the following ingredients in the quantities specified, calculated by weight on the dry product:

(a) products of an oil content of less than 3 %:

- starch content: less than 45 %,
- protein content (nitrogen content $\times 6,25$): not less than 11,5 %;

(b) products of an oil content of not less than 3 % and not more than 8 %:

- starch content: less than 45 %,
- protein content (nitrogen content $\times 6,25$): not less than 13 %.

Moreover, such residues shall not contain ingredients which are not obtained from maize grains.

For the determination of the starch and protein content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts L and C, are to be applied.

For the determination of the oil and moisture content, the methods set out in Commission Regulation (EC) No 152/2009, Annex III, parts H and A, respectively, are to be applied.

Products containing components from parts of maize grains which have been added after processing and have not been subjected to the oil extraction process are excluded.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2309	Preparations of a kind used in animal feeding:		
2309 10	– Dog or cat food, put up for retail sale:		
	-- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:		
	---- Containing no starch or containing 10 % or less by weight of starch:		
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t ⁽¹⁾	—
2309 10 15	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t ⁽¹⁾	—
2309 10 19	----- Containing not less than 75 % by weight of milk products	948 €/t ⁽¹⁾	—
	---- Containing more than 10 % but not more than 30 % by weight of starch:		
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t ⁽¹⁾	—
2309 10 39	----- Containing not less than 50 % by weight of milk products	888 €/t ⁽¹⁾	—
	---- Containing more than 30 % by weight of starch:		
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 €/t ⁽¹⁾	—
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t ⁽¹⁾	—
2309 10 59	----- Containing not less than 50 % by weight of milk products	730 €/t ⁽¹⁾	—
2309 10 70	--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t ⁽¹⁾	—
2309 10 90	-- Other	9,6	—
2309 90	– Other:		
2309 90 10	-- Fish or marine mammal solubles	3,8	—
2309 90 20	-- Products referred to in additional note 5 to this chapter	Free	—
	-- Other, including premixes:		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:		
	----- Containing no starch or containing 10 % or less by weight of starch:		

⁽¹⁾ WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2309 90 31	----- Containing no milk products or containing less than 10 % by weight of such products	23 €/t ⁽¹⁾	—
2309 90 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t	—
2309 90 35	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t	—
2309 90 39	----- Containing not less than 75 % by weight of milk products	948 €/t	—
	----- Containing more than 10 % but not more than 30 % by weight of starch:		
2309 90 41	----- Containing no milk products or containing less than 10 % by weight of such products	55 €/t ⁽¹⁾	—
2309 90 43	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t	—
2309 90 49	----- Containing not less than 50 % by weight of milk products	888 €/t	—
	----- Containing more than 30 % by weight of starch:		
2309 90 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 €/t ⁽¹⁾	—
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t	—
2309 90 59	----- Containing not less than 50 % by weight of milk products	730 €/t	—
2309 90 70	----- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t	—
	----- Other:		
2309 90 91	----- Beet-pulp with added molasses	12	—
2309 90 96	----- Other	9,6	—

⁽¹⁾ WTO tariff quota.