



COMMISSION IMPLEMENTING REGULATION (EU) 2024/2522

of 23 September 2024

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 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 to facilitate monitoring of specific goods ('sharks and shark fins' in Chapter 3, 'tomatoes' in Chapter 7, 'biofuels' in Chapter 27, 'liquid urea' in Chapter 31, 'wood waste' and 'laminated floor covering' in Chapter 44, 'steel laminations and stator and rotor cores' in Chapter 85 of the CN).
- (4) Considering the implementation of the agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA) ⁽²⁾, it is appropriate to simplify Chapter 85.
- (5) Following the entry into force of Commission Implementing Regulation (EU) 2024/771 ⁽³⁾, it is necessary to amend Additional notes 1, 2 and 5 to Chapter 23.
- (6) In order to better control imports of mammals under CN code 0106 19 00, it is necessary to introduce a supplementary unit.
- (7) In the interest of clarity and in order to avoid any misinterpretation, it is necessary to amend description of CN code 1518 00 95, Additional note 2 to Chapter 76 and supplementary unit for CN codes 2903 41 00 and 2903 42 00.
- (8) Considering the recommendations by the World Customs Organization, it is appropriate to introduce new subheadings in Chapters 27 and 29.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>.

⁽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, ELI: <http://data.europa.eu/eli/dec/2016/971/oj>).

⁽³⁾ Commission Implementing Regulation (EU) 2024/771 of 29 February 2024 amending Regulation (EC) No 152/2009 laying down the methods of sampling and analysis for the official control of feed (OJ L, 2024/771, 15.3.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/771/oj).

- (9) With effect from 1 January 2025, 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.
- (10) 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 twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2025.

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

Done at Brussels, 23 September 2024.

*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	—
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 gorbusha</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 ⁽¹⁾	—
	– 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	—

(1) WTO tariff quota.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 29 00	-- 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:		
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</i> spp.)	7,5	—
0303 34 00	-- Turbot (<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>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i>	7,5	—
0303 39 85	---- 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:		
0303 41	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>):		
0303 41 10	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 41 90	---- Other	22	—
0303 42	-- Yellowfin tuna (<i>Thunnus albacares</i>):		
0303 42 20	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	20 ⁽²⁾ ⁽³⁾	—
0303 42 90	---- Other	22	—
0303 43	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>):		
0303 43 10	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 43 90	---- Other	22	—
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	—
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⁾	—

⁽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 45 18	----- Other	22	—
	----- 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	—
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	—
0303 49	-- Other:		
0303 49 20	--- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 49 85	--- Other	22	—
	– 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, crevalles (<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	—
0303 53 90	--- Brisling or sprats (<i>Sprattus sprattus</i>)	⁽⁵⁾	—
0303 54	-- Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>):		
0303 54 10	--- Of the species <i>Scomber scombrus</i> or <i>Scomber japonicus</i>	⁽⁶⁾	—
0303 54 90	--- Of the species <i>Scomber australasicus</i>	15	—
0303 55	-- Jack and horse mackerel (<i>Trachurus</i> spp.):		
0303 55 10	--- Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	—
0303 55 30	--- Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	—
0303 55 90	--- Other	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.

⁽⁵⁾ — From 1 January to 14 February and from 16 June to 31 December: 13,
— From 15 February to 15 June: Free.

⁽⁶⁾ — From 1 January to 14 February and from 16 June to 31 December: 20,
— From 15 February to 15 June: Free.