



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
	-- Other:		
1602 50 31	---- Corned beef, in airtight containers	16,6	—
1602 50 95	---- Other	16,6	—
1602 90	- Other, including preparations of blood of any animal:		
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	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
1603 00 10	- In immediate packings of a net content of 1 kg or less	12,8	—
1603 00 80	- Other	Free	—
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
	- Fish, whole or in pieces, but not minced:		
1604 11 00	-- Salmon	5,5	—
1604 12	-- Herring:		
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	-- Sardines, sardinella and brisling or sprats:		
	---- Sardines:		
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	--- Tunas, skipjack tuna and bonito (<i>Sarda</i> spp.):		
	---- 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	--- Mackerel:		
	---- 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	-- Anchovies	25	—
1604 17 00	-- Eels	20	—
1604 18 00	-- Shark fins	20	—
1604 19	-- Other:		
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	—