



**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 <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 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) <sup>(2)</sup>, it is appropriate to simplify Chapter 85.
- (5) Following the entry into force of Commission Implementing Regulation (EU) 2024/771 <sup>(3)</sup>, 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.

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

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

<sup>(3)</sup> 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](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
<b>2309</b>	<b>Preparations of a kind used in animal feeding:</b>		
<b>2309 10</b>	<b>– Dog or cat food, put up for retail sale:</b>		
	-- 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:		
<b>2309 10 11</b>	----- Containing no milk products or containing less than 10 % by weight of such products .....	Free	—
<b>2309 10 13</b>	----- Containing not less than 10 % but less than 50 % by weight of milk products .....	498 €/t <sup>(1)</sup>	—
<b>2309 10 15</b>	----- Containing not less than 50 % but less than 75 % by weight of milk products .....	730 €/t <sup>(1)</sup>	—
<b>2309 10 19</b>	----- Containing not less than 75 % by weight of milk products .....	948 €/t <sup>(1)</sup>	—
	---- Containing more than 10 % but not more than 30 % by weight of starch:		
<b>2309 10 31</b>	----- Containing no milk products or containing less than 10 % by weight of such products .....	Free	—
<b>2309 10 33</b>	----- Containing not less than 10 % but less than 50 % by weight of milk products .....	530 €/t <sup>(1)</sup>	—
<b>2309 10 39</b>	----- Containing not less than 50 % by weight of milk products .....	888 €/t <sup>(1)</sup>	—
	---- Containing more than 30 % by weight of starch:		
<b>2309 10 51</b>	----- Containing no milk products or containing less than 10 % by weight of such products .....	102 €/t <sup>(1)</sup>	—
<b>2309 10 53</b>	----- Containing not less than 10 % but less than 50 % by weight of milk products .....	577 €/t <sup>(1)</sup>	—
<b>2309 10 59</b>	----- Containing not less than 50 % by weight of milk products .....	730 €/t <sup>(1)</sup>	—
<b>2309 10 70</b>	--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products .....	948 €/t <sup>(1)</sup>	—
<b>2309 10 90</b>	-- Other .....	9,6	—
<b>2309 90</b>	<b>– Other:</b>		
<b>2309 90 10</b>	-- Fish or marine mammal solubles .....	3,8	—
<b>2309 90 20</b>	-- Products referred to in additional note 5 to this chapter .....	Free <sup>(2)</sup>	—
	-- 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:		

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

<sup>(2)</sup> Customs duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty rate of 50 % applies.

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

<sup>(1)</sup> WTO tariff quota. This quota is not applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.

<sup>(2)</sup> Customs duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty rate of 50 % applies.