

## II

*(Non-legislative acts)*

## REGULATIONS

## COMMISSION IMPLEMENTING REGULATION (EU) 2022/1998

of 20 September 2022

**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, as required by Council Decision (EU) 2016/971 <sup>(2)</sup>.
- (4) It is necessary to amend the CN in order to introduce the CN codes for products referred to in Commission Implementing Regulation (EU) 2022/859 <sup>(3)</sup>.
- (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 to technological and commercial developments, by introducing new subheadings to facilitate the monitoring of specific goods ('flat peaches and nectarines' of Chapter 8; certain 'rice' of Chapter 10; certain 'critical raw materials' of Chapters 25, 26, 28 and 85; some chemicals products ('DOTP') of Chapter 29; and 'slabs and billets, of aluminium' of Chapter 76 of the CN).
- (6) 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 and in the list of pharmaceutical intermediates in Annex 6 of Part Three (Tariff Annexes) of Annex I to that Regulation.
- (7) With effect from 1 January 2023, 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).<sup>(3)</sup> Commission Implementing Regulation (EU) 2022/859 of 24 May 2022 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 151, 2.6.2022, p. 34).

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 2023.

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

Done at Brussels, 20 September 2022.

*For the Commission,  
On behalf of the President,  
Gerassimos THOMAS  
Director-General  
Directorate-General for Taxation and Customs Union*

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## SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY****Note**

1. In this section, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

**CHAPTER 16****PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS****Notes**

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.
2. Food preparations fall in this chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

*For preparations containing liver, the provisions of the second sentence shall not apply in determining the subheadings within heading 1601 or 1602.*

**Subheading notes**

1. For the purposes of subheading 1602 10, the expression 'homogenised preparations' means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

**Additional notes**

1. *For the purposes of subheadings 1602 31 11, 1602 32 11, 1602 39 21, 1602 50 10 and 1602 90 61, the term 'uncooked' is to apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which, therefore, in the case of subheadings 1602 50 10 and 1602 90 61, show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.*
2. *For the purposes of subheadings 1602 41 10, 1602 42 10 and 1602 49 11 to 1602 49 15, the expression 'cuts thereof' applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.*

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>		
	---- 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	—