COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

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]](#footnote-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 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 (‘lithium nickel manganese cobalt oxides’ and ‘lithium iron phosphate’ in Chapter 28, ‘artificial graphite’ and ‘photovoltaic wafers’ in Chapter 38, ‘tubular wind turbine steel towers and tower sections’ in Chapter 73, ‘rotors and stators for hydraulic turbines’ and ‘wind turbine blades’ in Chapter 84, ‘hydrogen fuel cell generators’, ‘inverters with maximum power point tracking functionality’, ‘separators of plastic film’ and ‘assemblies of stacked galvanic cells’ in Chapter 85 of the CN).
4. Considering the recommendations by the World Customs Organization, it is appropriate to introduce new subheadings in Chapter 29 of the CN.
5. In order to avoid possible misinterpretation, it is necessary to amend Additional note 2 to Chapter 3, supplementary unit for CN code 7019 19 00, description in subheading 7317 00 and CN code 8427 20 11 and to amend position of footnotes in subheadings 1005 10, 1518 00 and 1601 00 of the CN.
6. Considering that from the classification point of view, dichloroethylene cannot be considered a derivative of ethane, it is necessary to amend the classification of mixtures containing halogenated derivatives of ethylene or propylene in Annex 10 of the CN.
7. In the interest of clarity and simplification, it is necessary to amend the text of some footnotes in the CN.
8. With a view to securing uniformity of the classification rules in the CN with the interpretation and application of the Harmonized System adopted by the World Customs Organisation and in order to resolve existing classification divergencies in the EU, it is necessary to delete Additional note to Chapter 95 of the CN. As this Additional note concerns ‘articles for Christmas festivities’, this amendment should be applied as a matter of urgency.
9. With effect from 1 January 2026, 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

Regulation (EEC) No 2658/87 is amended as follows:

1. In Part Two, Section XX, Chapter 95 of Annex I, the additional note is deleted.
2. 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 day following that of its publication in the *Official Journal of the European Union*.

Article 1, point (1) shall apply from 1 November 2025.

Article 1, point (2) shall apply from 1 January 2026.

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

Done at Brussels,

 For the Commission

 On behalf of the President
 Gerassimos THOMAS
 Director-General

Directorate-General for Taxation and Customs Union

1. OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>. [↑](#footnote-ref-1)