



COMMISSION IMPLEMENTING REGULATION (EU) 2023/2364

of 26 September 2023

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 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 (ITA), as required by Council Decision (EU) 2016/971 ⁽²⁾.
- (4) In the context of maintaining the same tariff duty 'Free' treatment for products covered by the agreement in the form of the Declaration on the Expansion of Trade in Information Technology Products (ITA), where certain passive optical splitters have to be classified in heading 9013, it is necessary to create a separate CN code for these specific products.
- (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 technological and commercial developments, by introducing new subheadings or modernising the current structure of subheadings and to facilitate monitoring of specific goods ('Plátano de Canarias' in Chapter 8, 'tomatoes' in Chapter 20, 'plastic waste' in Chapter 39, 'nonwovens' in Chapter 56, 'waste and scrap of other closed fabrics of rovings of glass fibres' in Chapter 70, 'parts of seats of motor vehicles' in Chapter 94 of the CN). It is also necessary to simplify subheading 5007 20 ('Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk').
- (6) Considering the evolution in the interpretation of the HS ('Harmonized System') and CN codes and the evolution of scientific knowledge, 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.
- (7) With effect from 1 January 2024, 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,

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽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).

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 2024.

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

Done at Brussels, 26 September 2023.

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

ANNEX

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PART ONE
PRELIMINARY PROVISIONS

SECTION I

GENERAL RULES

A. General rules for the interpretation of the Combined Nomenclature

Classification of goods in the Combined Nomenclature shall be governed by the following principles:

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When, by application of rule 2(b) or for any other reason, goods are *prima facie* classifiable under two or more headings, classification shall be effected as follows:
 - (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;
 - (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
 - (c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;

- (b) subject to the provisions of rule 5(a), packing materials and packing containers ⁽¹⁾ presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context requires otherwise.

B. General rules concerning duties

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Union has concluded agreements containing the most-favoured-nation tariff clause shall be the conventional duties shown in column 3 of the schedule of duties. Unless the context requires otherwise, these conventional duties are applicable to goods, other than those referred to above, imported from any third country.

The conventional rates of duty reproduced in column 3 are applicable from 1 January 2024.

When autonomous rates of duty are lower than the conventional rates of duty, the autonomous duties, shown by means of a footnote, are applicable.

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by the law of the European Union.
4. The duties expressed as percentage rates are *ad valorem* duties.
5. The symbol 'EA' indicates that the goods concerned are chargeable with an 'agricultural component' fixed in accordance with Annex 1.
6. The symbol 'AD S/Z' or 'AD F/M' in Chapters 17 to 19 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the provisions of Annex 1.
7. In Chapter 22, the symbol '€ /% vol/hl' means that a specific duty, expressed in euro, is to be calculated for each percentage volume of alcohol per hectolitre. Thus, a beverage having an alcohol content by volume of 40 % is to be charged as follows:

— '€ 1/% vol/hl' = € 1 × 40, giving a duty of € 40 per hectolitre, or

— '€ 1/% vol/hl + € 5/hl' = € 1 × 40 plus € 5, giving a duty of € 45 per hectolitre.

Where, in addition, a minimum (MIN) value is shown, for example '€ 1,6/% vol/hl MIN € 9/hl', it means that the duty, calculated on the basis of the above rule, is to be compared with the minimum duty, for example '€ 9/hl', and the higher of the two is to be applied.

⁽¹⁾ The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (for example, transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a).

8. Where, in Chapters 17 to 19 and 21 a maximum (MAX) value is shown, for example '(9 + EA) MAX (24,2 + AD S/Z)', it means that the duty calculated by the addition of 9 % and the 'agricultural component' (EA) may not exceed the sum of 24,2 % and the additional duty on sugar ('AD S/Z').

C. General rules applicable both to nomenclature and to duties

1. Unless provided otherwise, the provisions relating to customs value shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:
 - (a) in the case of a reference to 'gross weight', the aggregate weight of the goods and of all the packing materials and packing containers;
 - (b) in the case of a reference to 'net weight' or simply to 'weight' without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.
3. The equivalent in national currencies of the euro, for Member States other than participating Member States as defined in Council Regulation (EC) No 974/98 ⁽¹⁾ (hereafter called 'non-participating Member States'), shall be fixed in accordance with Article 53 of Regulation (EU) No 952/2013 ⁽²⁾ of the European Parliament and of the Council.
4. Goods eligible for favourable tariff treatment by reason of their end-use:

Where the import duty applicable under the end-use arrangements to goods for a specific end-use is not lower than that which would otherwise be applicable to the goods, the said goods shall be classified in the code referring to the end-use and Article 254 of Regulation (EU) No 952/2013 shall not apply.

⁽¹⁾ OJ L 139, 11.5.1998, p. 1.

⁽²⁾ OJ L 269, 10.10.2013, p. 1.

SECTION II

SPECIAL PROVISIONS

A. Goods for certain categories of ships, boats and other vessels and for drilling or production platforms

1. Customs duties shall be suspended in respect of goods intended for incorporation in the ships, boats or other vessels listed in the following schedule, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels.

2. Customs duties shall be suspended in respect of:

(a) goods intended for incorporation in drilling or production platforms:

(1) fixed, of subheading ex 8430 49, operating in or outside the territorial sea of Member States, or

(2) floating or submersible, of subheading 8905 20,

for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for equipping the said platforms.

Those goods such as motor fuel, lubricants and gas, which are necessary for the operation of machines and apparatus which do not affect permanently, and are not integral parts of the platforms and which are used on board for the construction, repair, maintenance, conversion or equipping of these platforms are regarded also as being used for incorporation in drilling or production platforms;

(b) tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

CN code	Description
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
8901 10	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
8901 10 10	-- Seagoing
8901 20	– Tankers
8901 20 10	-- Seagoing
8901 30	– Refrigerated vessels, other than those of subheading 8901 20
8901 30 10	-- Seagoing
8901 90	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods
8901 90 10	-- Seagoing
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
8902 00 10	– Seagoing

CN code	Description
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
	– Sailboats, other than inflatable, with or without auxiliary motor
8903 22	-- Of a length exceeding 7,5 m but not exceeding 24 m
8903 22 10	--- Seagoing
8903 23	-- Of a length exceeding 24 m
8903 23 10	--- Seagoing
	– Motorboats, other than inflatable, not including outboard motorboats
8903 32	-- Of a length exceeding 7,5 m but not exceeding 24 m
8903 32 10	--- Seagoing
8903 33	-- Of a length exceeding 24 m
8903 33 10	--- Seagoing
8904 00	Tugs and pusher craft
8904 00 10	– Tugs
	– Pusher craft
8904 00 91	-- Seagoing
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
8905 10	– Dredgers
8905 10 10	-- Seagoing
8905 90	– Other
8905 90 10	-- Seagoing
8906	Other vessels, including warships and lifeboats other than rowing boats
8906 10 00	– Warships
8906 90	– Other
8906 90 10	-- Seagoing

3. The suspensions shall be subject to conditions laid down in the relevant provisions of the European Union with a view to customs control of the use of such goods.

B. Civil aircraft and goods for use in civil aircraft

1. Relief from customs duty is provided for:

- civil aircraft,
- certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion,
- ground flying trainers and their parts, for civil use.

These goods are covered by headings and subheadings listed in tables in paragraph 5.

2. For the purposes of paragraph 1, first and second indent, 'civil aircraft' means aircraft other than aircraft used in military or similar services in the Member States which carry a military or non-civil registration.
3. For the purposes of paragraph 1, second indent, the expression 'for use in civil aircraft' shall include goods for use in ground flying trainers for civil use.
4. Relief from customs duties shall be subject to the conditions laid down in the relevant provisions of the European Union with a view to customs control of the use of such goods (see Article 254 of Regulation (EU) No 952/2013).

However, these conditions shall not apply in cases where civil aircraft falling under subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40 have been duly entered on a register of a Member State or a third country in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.

The provisions of the CN Preliminary Provisions, Section I – General Rules, point C. 4. shall apply *mutatis mutandis*.

5. Goods eligible for this relief from customs duties are covered by the following headings or subheadings:

3917 40, 4011 30, 4012 13, 4012 20, 7324 10, 7326 20, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8407 10, 8408 90, 8409 10, 8411, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 32, 8421 39, 8424 10, 8479 90, 8483 10, 8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 32, 8501 52, 8501 61, 8501 62, 8501 63, 8502, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8518 10, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8519 81, 8521 10, 8526, 8528 52, 8529 10, 8531 10 95, 8531 20, 8531 80, 8539 10, 8544 30, 8801, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8806 10, 8806 21, 8806 22, 8806 23, 8806 24, 8806 29, 8806 91, 8806 92, 8806 93, 8806 94, 8806 99, 8807 10, 8807 20, 8807 30, 8807 90, 9001 90, 9002 90, 9014 10, 9025, 9029 20 38, 9030 31, 9030 33, 9030 89, 9032, 9104.

For the following subheadings, relief from customs duties for products for use in civil aircraft is granted only for the goods described in the second column:

Subheading	Description
3917 21 90, 3917 22 90, 3917 23 90, 3917 29 00, 3917 31, 3917 33, 3917 39 00, 7413 00, 8307 10, 8307 90	With fittings attached
4008 29	Profile shapes, cut to size
4009 12, 4009 22, 4009 32, 4009 42	Suitable for conducting gases or liquids
3926 90, 4016 10, 4016 93, 4016 99	For technical uses
4504 90	Gaskets, washers and other seals
6812 80	Other than clothing, clothing accessories, footwear, headgear, paper, millboard, felt or compressed asbestos fibre jointing, in sheets or rolls
6812 99	Other than paper, millboard, felt; other than compressed asbestos fibre jointing, in sheets or rolls
6813 20, 6813 81, 6813 89	With a basis of asbestos or of other mineral substances
7007 21	Windshields, not framed
7322 90	Air heaters and hot-air distributors (excluding parts thereof)

7324 90	Sanitary ware (excluding parts thereof)
7608 10, 7608 20	With fittings attached, suitable for conducting gases or liquids
8108 90	Tubes and pipes, with fittings attached, suitable for conducting gases or liquids
8415 90	Of air-conditioning machines of subheading 8415 81, 8415 82 or 8415 83
8419 90	Parts of heat exchange units
8479 89	Hydropneumatic batteries; mechanical actuators for thrust reversers; toilet units specially designed; air humidifiers and dehumidifiers; servomechanisms, non-electric; non-electric starter motors; pneumatic starters for turbojets, turbopropellers and other gas turbines; windscreen wipers, non-electric; propeller regulators, non-electric
8501 20, 8501 40	Of an output exceeding 735 W but not exceeding 150 kW
8501 31	Of an output exceeding 735 W, DC generators
8501 33	Motors of an output not exceeding 150 kW and generators
8501 34	Generators, of an output exceeding 375 kW
8501 51	Of an output exceeding 735 W
8501 53	Of an output not exceeding 150 kW
8501 72	Of an output exceeding 735 W
8501 80	Of an output not exceeding 750 kW
8516 80 20	Assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing
8522 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of subheading 8519 81
8529 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of heading 8526
8536 70	Connectors of plastics for optical fibres, optical fibre bundles or cables
8543 70 90	Electric synchros and transducers; defrosters and demisters with electric resistors
9020 00	Excluding parts
9029 10	Electric or electronic revolution counters
9029 90	Of revolution counters, speed indicators and tachometers
9109 10, 9109 90	Of a width or diameter not exceeding 50 mm
9405 11, 9405 19, 9405 61, 9405 69	Of plastics or of base metal
9405 92, 9405 99	Of the articles of subheadings 9405 11, 9405 19, 9405 61 or 9405 69, of plastics or of base metal

6. The goods specified in paragraph 5 are integrated in TARIC by subheadings with a footnote reference in the following terms: '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)'.

However, for subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, the footnote reference reads:

'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). These conditions shall not apply in cases where civil aircraft have been duly entered on a register of a Member State or a third country in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.'

C. Pharmaceutical products

1. Relief from customs duty is provided for pharmaceutical products of the following categories:

- (1) pharmaceutical substances which are covered by the CAS RN (chemical abstracts service registry numbers) and the international non-proprietary names (INNs) listed in Annex 3;
- (2) salts, esters and hydrates of INNs which are described by combining INNs of Annex 3 with prefixes or suffixes of Annex 4, provided such products are classifiable in the same 6-digit HS-subheadings as the relevant INN;
- (3) salts, esters and hydrates of INNs which are listed in Annex 5 and which are not classifiable in the same 6-digit HS-subheadings as the corresponding INNs;
- (4) pharmaceutical intermediates, i.e. compounds of a kind used in the manufacture of finished pharmaceutical products which are covered by the CAS RN and the chemical names, listed in Annex 6.

2. Special cases:

- (1) INNs cover only those substances described in the lists of recommended and proposed INNs published by the World Health Organisation (WHO). Where the number of substances covered by an INN is less than that covered by the CAS RN, only those substances covered by the INN will be subject to duty-free treatment;
- (2) where a product of Annex 3 or Annex 6 is identified by a CAS RN corresponding to a specific isomer, only that isomer may qualify for duty-free treatment;
- (3) double derivatives (salts, esters and hydrates) of INNs identified by a combination of an INN of Annex 3 with a prefix or suffix of Annex 4 qualify for duty-free treatment, provided they are classifiable in the same 6-digit HS-subheading as the relevant INN:

example: alanine methyl ester, hydrochloride;

- (4) where an INN of Annex 3 is a salt (or an ester), no other salt (or ester) of the acid corresponding to the INN may qualify for duty-free treatment:

example: oxprenolate potassium (INN): duty-free

oxprenolate sodium: not duty-free.

- (5) where no CAS RN is indicated for a product of Annex 3 or Annex 6 (number 0-00-0), the international non-proprietary name (INN) or listed chemical name is sufficient for duty-free treatment.

D. Standard rate of duty

1. Customs duty shall be charged at the flat rate of 2,5 % *ad valorem* on goods:

- contained in consignments sent by one private individual to another, or
- contained in travellers' personal luggage,

provided that such importations are not of a commercial nature.

This flat-rate 2,5 % customs duty shall apply, provided that the intrinsic value of the goods subject to import duty does not exceed € 700 per consignment or per traveller.

Such flat-rate assessment shall not apply to goods for which the rate of duty in the schedule of customs duties is 'free' and to goods of Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 27 or pursuant to Article 41 of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty ⁽¹⁾.

2. Importations shall be treated as not being of a commercial nature if:

(a) in the case of goods contained in consignments sent by one private individual to another, such consignments:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest,
- are sent to the consignee by the consignor free of payment of any kind;

(b) in the case of goods contained in travellers' personal luggage, they:

- are of an occasional nature, and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.

3. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to Articles 25 to 27 and 41 of Regulation (EC) No 1186/2009.

For the purposes of the first subparagraph, import duties shall mean both customs duties and charges having equivalent effect and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

4. Non-participating Member States may round off the amount in national currencies resulting from the conversion of the sum of € 700.

5. Non-participating Member States may maintain unchanged the equivalent in national currency of the sum of € 700 if, at the time of the annual adjustment provided for in Article 53 of Regulation (EU) No 952/2013 the conversion of this amount, before the rounding off provided for in paragraph 4, results in a change of less than 5 % in the equivalent in national currency, or in a reduction thereof.

⁽¹⁾ OJ L 324, 10.12.2009, p. 23.

E. Containers and packing materials

The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5(a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented.

1. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they shall be:
 - (a) chargeable at the same rate of customs duty as the goods:
 - where such goods are subject to an *ad valorem* customs duty, or
 - where they are to be included in the dutiable weight of the goods;
 - (b) admitted free of customs duties:
 - where the goods are free of customs duty, or
 - where the goods are dutiable otherwise than by reference to weight or value, or
 - where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.
2. Where containers and packing materials covered by the provisions of paragraph 1(a) and (b) contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned among all the goods contained, in proportion to the weight or value of those goods.

F. Favourable tariff treatment by reason of the nature of the goods

1. Under certain conditions, favourable tariff treatment by reason of the nature of the goods is provided for:
 - goods unfit for consumption,
 - seeds,
 - bolting cloth, not made up,
 - certain types of fresh table grapes, tobacco and nitrate.

These goods are covered by subheadings ⁽¹⁾ with a footnote reference in the following terms: 'Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.' or 'This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions'.

⁽¹⁾ The subheadings and TARIC codes concerned are: 0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, 0806 10 10, 1001 91 10, 1005 10 13, 1005 10 15, 1005 10 18, 1006 10 10, 1007 10 10, 1106 20 10, 1201 10 00, 1202 30 00, 1204 00 10, 1205 10 10, 1206 00 10, 1207 21 00, 1207 40 10, 1207 50 10, 1207 91 10, 1207 99 20, 2401 10 35, 2401 10 85, 2401 10 95, 2401 20 35, 2401 20 85, 2401 20 95, 2501 00 51, 3102 50 00 10, 3105 90 20 10, 3105 90 80 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00.

2. Goods unfit for consumption for which favourable tariff treatment is granted by reason of their nature are listed in Annex 8 by reference to the heading under which they are classified together with the description and the quantities of the denaturants used. Such goods are presumed to be unfit for consumption when the goods to be denatured and the denaturants are homogeneously mixed and their separation is economically not viable.
3. The goods listed below shall be classified in the appropriate headings for seed or for sowing, provided that the goods comply with the relevant provisions of the European Union:
 - for sweetcorn, spelt, hybrid maize, rice and sorghum (Council Directive 66/402/EEC ⁽¹⁾),
 - for seed potatoes (Council Directive 2002/56/EC of 13 June 2002 ⁽²⁾),
 - for oil seeds and oleaginous fruits (Council Directive 2002/57/EC of 13 June 2002 ⁽³⁾).

When hybrid sweetcorn, spelt, hybrid maize, rice, hybrid sorghum or oil seeds and oleaginous fruits are of a kind to which the agricultural provisions do not apply, favourable tariff treatment by reason of their nature shall be granted, provided that it is established that the goods are actually intended for sowing.

4. Bolting cloth, not made up, is granted favourable tariff treatment on the condition that the goods are indelibly marked in a way identifying them as being intended for bolting or similar industrial purposes.
5. Fresh table grapes, tobacco and nitrate are granted favourable tariff treatment on production of a duly endorsed certificate. The particular provisions to be applied and the model of the certificates are set out at Annex 9.

⁽¹⁾ OJ P 125, 11.7.1966, p. 2309.

⁽²⁾ OJ L 193, 20.7.2002, p. 60.

⁽³⁾ OJ L 193, 20.7.2002, p. 74.

SIGNS, ABBREVIATIONS AND SYMBOLS

★	Refers to new code numbers
■	Refers to code numbers used the previous year but with differing coverage
AD F/M	Additional duty on flour
AD S/Z	Additional duty on sugar
b/f	Bottle flask
cm/s	Centimetre(s) per second
EA	Agricultural component
€	Euro
INN	International non-proprietary name
INNM	International non-proprietary name modified
ISO	International Organisation for Standardisation
Kbit	1 024 bits
kg/br	Kilogram, gross
kg/net	Kilogram, net
kg/net eda	Kilogram drained net weight
kg/net mas	Kilogram net, of dry matter
MAX	Maximum
Mbit	1 048 576 bits
MIN	Minimum
ml/g	Millilitre(s) per gram
mm/s	Millimetre(s) per second
RON	Research octane number

Note:

A heading number placed between square brackets in column 1 of the schedule of customs duties indicates that the heading has been deleted (for example, heading [1519]). In an annex to the schedule of customs duties, the placing of the annex's reference between square brackets indicates that the contents of that annex have been deleted (for example, [Annex 7]).

SUPPLEMENTARY UNITS

c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes ⁽¹⁾
g	Gram
gi F/S	Gram of fissile isotopes
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P ₂ O ₅	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
t. CO ₂	Tonne of CO ₂ (carbon dioxide) equivalent ⁽²⁾
—	No supplementary unit

⁽¹⁾ 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

⁽²⁾ As defined in Regulation (EU) No 517/2014 of the European Parliament and of the Council on fluorinated greenhouse gases (OJ L 150, 20.5.2014, p. 195).

PART TWO

SCHEDULE OF CUSTOMS DUTIES

