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**COUNCIL REGULATION (EEC) No 2658/87**

**of 23 July 1987**

**on the tariff and statistical nomenclature and on the Common Customs Tariff**

(OJ L 256, 7.9.1987, p. 1)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Council Regulation (EEC) No 3528/89 of 23 November 1989	L 347	1	28.11.1989
► <b><u>M2</u></b>	Council Regulation (EEC) No 3845/89 of 18 December 1989	L 374	2	22.12.1989
► <b><u>M3</u></b>	Council Regulation (EEC) No 2913/92 of 12 October 1992	L 302	1	19.10.1992
► <b><u>M4</u></b>	Council Regulation (EEC) No 1969/93 of 19 July 1993	L 180	9	23.7.1993
► <b><u>M5</u></b>	Council Regulation (EC) No 254/2000 of 31 January 2000	L 28	16	3.2.2000
► <b><u>M6</u></b>	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013	L 269	1	10.10.2013

**▼B****COUNCIL REGULATION (EEC) No 2658/87****of 23 July 1987****on the tariff and statistical nomenclature and on the Common Customs Tariff**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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Having regard to the Treaty establishing the European Economic Community, and in particular Articles 28, 43 and 113 thereof,

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Having regard to the Act of Accession of Spain and Portugal,

Having regard to the proposal from the Commission <sup>(1)</sup>,Having regard to the opinion of the European Parliament <sup>(2)</sup>,Having regard to the opinion of the Economic and Social Committee <sup>(3)</sup>,

Whereas the European Economic Community is based on a customs union involving the use of a common customs tariff;

Whereas the collection and exchange of data on the statistics of external trade of the Community can best be achieved through the use of a combined nomenclature replacing the existing Common Customs Tariff and Nimexe nomenclatures, in order to meet tariff and statistical requirements simultaneously;

Whereas the Community is a signatory to the International Convention on the Harmonized Commodity Description and Coding System, known as the 'harmonized system', which is intended to replace the Convention of 15 December 1950 on Nomenclature for the Classification of Goods in Customs Tariffs; whereas, as a consequence, the said combined nomenclature must be established on the basis of the harmonized system;

Whereas it is appropriate to allow Member States to create national statistical subdivisions;

Whereas certain specific Community measures cannot be dealt with in the framework of the combined nomenclature; whereas it is therefore necessary to create additional Community subdivisions and to include them in an integrated tariff of the European Communities (Taric); whereas the efficient management of the Taric requires a system for immediate updating; whereas it is therefore necessary that the Commission should be empowered to manage the Taric;

Whereas Spain and Portugal will not be able to use the Taric layout in the same manner as the other Member States because of the transitional tariff arrangements provided for in the Act of Accession; whereas it is appropriate that these two Member States should be authorized not to apply the Taric for the periods during which the transitional arrangements apply;

<sup>(1)</sup> OJ No C 154, 12. 6. 1987, p. 6.

<sup>(2)</sup> OJ No C 190, 20. 7. 1987.

<sup>(3)</sup> Opinion delivered on 1 July 1987 (not yet published in the Official Journal).

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Whereas it appears appropriate that Member States should be able to insert further subdivisions after the Taric subheadings in order to meet additional national requirements; whereas these subdivisions should be identified by appropriate code numbers in accordance with the provisions of Commission Regulation (EEC) No 2793/86 of 22 July 1986 laying down the codes to be used in the forms laid down in Regulations (EEC) No 678/85, (EEC) No 1900/85 and (EEC) No 222/77 <sup>(1)</sup>;

Whereas it is essential that the combined nomenclature and any other nomenclature wholly or partly based on it, or which adds subdivisions to it, should be applied in a uniform manner by all the Member States; whereas provisions to this effect must be able to be adopted at Community level; whereas, furthermore, the Community provisions ensuring uniform application of the nomenclature of the Common Customs Tariff contained in Decision 86/98/ECSC <sup>(2)</sup> are applicable to products falling within the province of the Treaty establishing the European Coal and Steel Community;

Whereas the preparation and application of these provisions requires close cooperation between the Member States and the Commission; whereas the implementation of these provisions must be carried out rapidly in view of the serious economic consequences that any delay might entail;

Whereas, in order to ensure uniform application of the combined nomenclature, it is necessary for the Commission to be assisted by a committee responsible for all questions relating to the combined nomenclature, to the Taric and to all other nomenclatures based on the combined nomenclature; whereas this Committee must be operational as soon as possible prior to the date of application of the combined nomenclature;

Whereas, in order to define the scope of the combined nomenclature, it is desirable to lay down preliminary provisions, additional section and chapter notes and suitable footnotes;

Whereas the Common Customs Tariff consists not only of the conventional and autonomous duties and other relevant charges fixed in Annex I to this Regulation on the basis of the combined nomenclature, but also of the tariff measures contained in the Taric and other Community legislation;

Whereas in fixing the conventional rates of duty it is appropriate to take account of GATT (General Agreement on Tariffs and Trade) negotiations;

Whereas the transition from the former nomenclature to the combined nomenclature may involve difficulties with the application of origin rules in respect of certain preference systems, in particular where the third country involved has not adopted the harmonized system; whereas it is appropriate in these circumstances to provide for suitable measures intended to remedy these difficulties;

Whereas, although the nomenclature and the rates of customs duties relating to products covered by the Treaty establishing the European Coal and Steel Community do not form part of the Common Customs Tariff, it is nevertheless appropriate to include the conventional rates for these products for information in this Regulation;

<sup>(1)</sup> OJ No L 263, 15. 9. 1986, p. 74.

<sup>(2)</sup> OJ No L 81, 26. 3. 1986, p. 29.

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Whereas, following the setting-up of the combined nomenclature, numerous Community acts in particular in the field of the common agricultural policy must be adapted to take into account the use of this nomenclature; whereas these adaptations do not as a general rule call for any amendment of substance; whereas for purposes of simplification it is appropriate to enable the Commission to adopt the necessary technical amendments to the acts in question;

Whereas the entry into force of this Regulation involves the repeal of Council Regulation (EEC) No 950/68 of 28 June 1968 on the Common Customs Tariff<sup>(1)</sup> and of Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for the uniform application of the nomenclature of the Common Customs Tariff<sup>(2)</sup>, as last amended by Regulation (EEC) No 2055/84<sup>(3)</sup>,

HAS ADOPTED THIS REGULATION:

*Article 1***▼M5**

1. A goods nomenclature, hereinafter called the ‘Combined Nomenclature’, or in abbreviated form ‘CN’, which meets at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Community and other Community policies concerning the importation or exportation of goods shall be established by the Commission.

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2. The combined nomenclature shall comprise:

- (a) the harmonized system nomenclature;
- (b) Community subdivisions to that nomenclature, referred to as ‘CN subheadings’ in those cases where a corresponding rate of duty is specified;
- (c) preliminary provisions, additional section or chapter notes and footnotes relating to CN subheadings.

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3. The Combined Nomenclature is reproduced in Annex I. The rates of duty of the Common Customs Tariff and, where applicable, the supplementary statistical units as well as other necessary information are laid down in the said Annex.

The Annex comprises the conventional rates of duty.

However, whenever autonomous rates of duty are lower than the conventional rates of duty or where conventional rates of duty do not apply, the autonomous rates are also shown in the said Annex.

*Article 2*

An Integrated Tariff of the European Communities, hereinafter referred to as the ‘Taric’, which meets the requirements of the Common Customs Tariff, external trade statistics, the commercial, agricultural and other Community policies concerning the importation or exportation of goods, shall be established by the Commission.

<sup>(1)</sup> OJ No L 172, 22. 7. 1968, p. 1.

<sup>(2)</sup> OJ No L 14, 21. 1. 1969, p. 1.

<sup>(3)</sup> OJ No L 191, 19. 7. 1984, p. 1.

**▼ M5**

The tariff shall be based on the Combined Nomenclature and include:

- (a) the measures contained in this Regulation;
- (b) the additional Community subdivisions, referred to as 'Taric subheadings', which are needed for the implementation of specific Community measures listed in Annex II;
- (c) any other information necessary for the implementation or management of the Taric codes and additional codes as defined in Article 3(2) and (3);
- (d) the rates of customs duty and other import and export charges, including duty exemptions and preferential tariff rates applicable to specific goods on importation or exportation;
- (e) measures shown in Annex II applicable on the importation and exportation of specific goods.

**▼ B***Article 3*

1. Each CN subheading shall have an eight digit code number:
  - (a) the first six digits shall be the code numbers relating to the headings and subheadings of the harmonized system nomenclature;
  - (b) the seventh and eighth digits shall identify the CN subheadings. When a heading or subheading of the harmonized system is not further subdivided for Community purposes, the seventh and eighth digits shall be '00'.

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2. The Taric subheadings shall be identified by the 9th and 10th digits which, together with the code numbers referred to in paragraph 1, form the Taric code numbers. In the absence of a Community subdivision, the 9th and 10th digits shall be '00'.
3. Exceptionally, additional Taric codes of four characters may be used for the application of specific Community measures which are not coded, or not entirely coded, at the 9th and 10th digit level.

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*Article 5*

1. The Taric shall be used by the Commission and the Member States for the application of Community measures concerning importation into and exportation from the Community.
2. Taric codes and Taric additional codes shall be applied to the importation and, where applicable, to the exportation of goods covered by the corresponding subheadings.
3. Member States may add subdivisions or additional codes for national purposes. Identifying codes shall be assigned to such subdivisions or additional codes in accordance with Regulation (EEC) No 2454/93.

**▼ M5***Article 6*

The Taric shall be established, updated, managed and disseminated by the Commission, which shall, wherever possible, use computerised means. The Commission shall, in particular, take the necessary steps to:

- (a) integrate all measures contained in this Regulation or shown in Annex II thereto into the Taric,
- (b) attribute Taric codes and Taric additional codes,
- (c) update the Taric immediately,
- (d) disseminate in electronic format changes to the Taric immediately.

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**▼ B***Article 8*

The committee ► **M3** provided for in Article 247 of the Community Customs Code ◀ may examine any matter referred to it by its chairman, either on his own initiative or at the request of a representative of a Member State:

- (a) concerning the combined nomenclature;
- (b) concerning the Taric nomenclature and any other nomenclature which is wholly or partly based on the combined nomenclature or which adds any subdivisions to it, and which is established by specific Community provisions with a view to the application of tariff or other measures relating to trade in goods.

*Article 9*

1. Measures relating to the matters set out below shall be adopted in accordance with the procedure defined in Article 10:

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- (a) application of the Combined Nomenclature and the Taric, concerning in particular:

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- explanatory notes;
- the creation, if necessary, and for the purpose of responding to the Community's own needs, of statistical subheadings in the Taric, when to do so appears more appropriate than in the CN;

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- (b) amendments to the combined nomenclature to take account of changes in requirements relating to statistics or to commercial policy;
- (c) amendments to Annex II;
- (d) amendments to the combined nomenclature and adjustments to duties in accordance with decisions adopted by the Council or the Commission;

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- (e) amendments to the combined nomenclature intended to adapt it to take account of technological or commercial developments or aimed at the alignment or clarification of texts;
- (f) amendments to the combined nomenclature resulting from changes to the harmonized system nomenclature;

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- (g) questions relating to the application, functioning and management of the harmonised system to be discussed within the Customs Cooperation Council, as well as their implementation by the Community.

2. The provisions adopted under paragraph 1 shall not amend:

- the rates of customs duties;
- agricultural duties, refunds or other amounts applicable within the framework of the common agricultural policy or within that of specific schemes applicable to certain goods resulting from the processing of agricultural products;
- quantitative restrictions laid down under Community provisions;
- nomenclatures adopted within the framework of the common agricultural policy.

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3. If necessary, amendments to CN subheadings shall be immediately included as Taric subheadings. They shall only be included in the CN under the conditions referred to in Article 12.

**▼ M5***Article 10*

1. The Commission shall be assisted by the Customs Code Committee set up by Article 247 of Regulation (EEC) No 2913/92 <sup>(1)</sup>.

2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC <sup>(2)</sup> shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at three months.

**▼ M3****▼ M5***Article 12*

1. The Commission shall adopt each year, a regulation reproducing the complete version of the Combined Nomenclature, together with the rates of duty in accordance with Article 1, as resulting from measures adopted by the Council or the Commission. The said Regulation shall be published not later than 31 October in the *Official Journal of the European Communities* and it shall apply from 1 January of the following year.

<sup>(1)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 955/1999 (OJ L 119, 7.5.1999, p. 1).

<sup>(2)</sup> OJ L 184, 17.7.1999, p. 23.

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2. Measures and information concerning the Common Customs Tariff or Taric shall, whenever possible, be disseminated in electronic format by using computerised means.
3. In order to ensure the uniform application of the Common Customs Tariff and the Taric, the Commission shall promote coordination and harmonisation of practices in Member States' customs laboratories, using wherever possible, computerised means.

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*Article 14*

Where a tariff preference is granted on the basis or rules of origin derived from the nomenclature of the Customs Cooperation Council in force on 31 December 1987, those rules shall remain applicable in accordance with the Community acts in force on that date.

*Article 15*

1. The codes and the descriptions of goods established on the basis of the combined nomenclature shall replace those established on the basis of the nomenclatures of the Common Customs Tariff and the Nimexe, without prejudice to international agreements concluded by the Community before the entry into force of this Regulation, and to acts taken in implementation thereof, which refer to the said nomenclatures.

Community acts which include the tariff or statistical nomenclature shall be amended accordingly by the Commission.

2. References to the Nimexe in the various Community acts in force shall be deemed to refer to the combined nomenclature.

*Article 16*

Regulations (EEC) No 950/68 and (EEC) No 97/69 are hereby repealed.

*Article 17*

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

Articles 1 to 5 and 12 to 16 shall not apply until 1 January 1988.

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