

**Status:** Point in time view as at 31/01/2020.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2455, ANNEX. (See end of Document for details)

ANNEX

Description of goods	Classification (CN Code)	Reasons	
(1)	(2)	(3)	
A product composed of the meat of different crustaceans and molluscs (in % per weight):	1605 54 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 to Chapter 16 and the wording of CN codes 1605 and 1605 54 00. The product consists of 'seafood' (meat of different crustaceans and molluscs) a part of which is raw or blanched (heading 0307) while another part is cooked (heading 1605). Such a product is considered a preparation, taking into account that cooking excludes classification in Chapter 3 as the product, even partially, has been prepared by a process not provided for in that Chapter (see also the Harmonised System Explanatory Notes to Chapter 3, General, fifth paragraph). As cuttlefish and squid predominate by weight, the product is classified by application of Note 2 to Chapter 16 under the CN code of Chapter 16 corresponding to the predominant part of the preparation.	
— raw squid and cuttlefish entacles			25
— raw squid and cuttlefish strips			20
— raw squid rings			20
— cooked baby yellow clam			20
— blanched shrimps			15
The product is presented in frozen state (at a temperature of – 20 °C) in bags of 1 kg (net weight 800 grams).			

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The product is therefore to be classified under CN code 1605 54 00 as prepared or preserved cuttlefish and squid.
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