



COMMISSION IMPLEMENTING REGULATION (EU) 2025/1926

of 22 September 2025

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 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 0407 19, 1005 10, 1518 00, 1601 00, 1602 31, 1602 32 and 1602 39 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 1 to Chapter 95 of the CN. As this Additional note 1 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.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>.

(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 1 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, 22 September 2025.

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2309	Preparations of a kind used in animal feeding:		
2309 10	– Dog or cat food, put up for retail sale:		
	-- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:		
	---- Containing no starch or containing 10 % or less by weight of starch:		
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t ⁽¹⁾	—
2309 10 15	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t ⁽¹⁾	—
2309 10 19	----- Containing not less than 75 % by weight of milk products	948 €/t ⁽¹⁾	—
	---- Containing more than 10 % but not more than 30 % by weight of starch:		
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	Free	—
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t ⁽¹⁾	—
2309 10 39	----- Containing not less than 50 % by weight of milk products	888 €/t ⁽¹⁾	—
	---- Containing more than 30 % by weight of starch:		
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 €/t ⁽¹⁾	—
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t ⁽¹⁾	—
2309 10 59	----- Containing not less than 50 % by weight of milk products	730 €/t ⁽¹⁾	—
2309 10 70	--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t ⁽¹⁾	—
2309 10 90	-- Other	9,6	—
2309 90	– Other:		
2309 90 10	-- Fish or marine mammal solubles	3,8	—
2309 90 20	-- Products referred to in additional note 5 to this chapter	Free ⁽²⁾	—

⁽¹⁾ WTO tariff quota.

⁽²⁾ Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other, including premixes:		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:		
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:		
	----- Containing no starch or containing 10 % or less by weight of starch:		
2309 90 31	----- Containing no milk products or containing less than 10 % by weight of such products	23 €/t ⁽¹⁾ ⁽²⁾	—
2309 90 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 €/t	—
2309 90 35	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 €/t	—
2309 90 39	----- Containing not less than 75 % by weight of milk products	948 €/t	—
	----- Containing more than 10 % but not more than 30 % by weight of starch:		
2309 90 41	----- Containing no milk products or containing less than 10 % by weight of such products	55 €/t ⁽¹⁾ ⁽²⁾	—
2309 90 43	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 €/t	—
2309 90 49	----- Containing not less than 50 % by weight of milk products	888 €/t	—
	----- Containing more than 30 % by weight of starch:		
2309 90 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 €/t ⁽¹⁾ ⁽²⁾	—
2309 90 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 €/t	—
2309 90 59	----- Containing not less than 50 % by weight of milk products	730 €/t	—
2309 90 70	---- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 €/t	—
	--- Other:		
2309 90 91	---- Beet-pulp with added molasses	12 ⁽²⁾	—
2309 90 96	---- Other	9,6 ⁽²⁾	—

⁽¹⁾ WTO tariff quota. This quota is not applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.

⁽²⁾ Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.