

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2022/859

of 24 May 2022

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 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 combined goods nomenclature (the '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) The CN is based on the World Customs Organization's Harmonized System ('HS') nomenclature, which was amended pursuant to the Recommendation of 28 June 2019 of the Customs Cooperation Council ('the 2022 HS'). Commission Implementing Regulation (EU) 2021/1832 ⁽²⁾, which replaced Annex I to Regulation (EEC) No 2658/87 from 1 January 2022, implemented those amendments in the 2022 version of the CN ('the 2022 CN').
- (3) In the 2022 HS, a separate subheading 4421 20 00 for 'coffins' was created. In the 2021 CN, 'coffins of fibreboard' were classified under CN code 4421 99 10 with a customs duty rate of 4 %, whilst 'coffins of other materials' were classified under CN code 4421 99 91 with a customs duty rate of 'Free'. With the amendments to the 2022 HS, in the 2022 CN, 'coffins of fibreboard' were transferred to the new CN code 4421 20 00 with a custom duty rate of 'Free'.
- (4) In order to impose, in 2022, the same tariff treatment as in the 2021 CN, it is necessary to amend the 2022 CN in order to take into account the amendments to the 2022 HS and to provide for a separate subdivision for 'coffins of fibreboard'.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2021/1832 of 12 October 2021 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 385, 29.10.2021, p. 1).

- (5) In the 2022 HS, a separate heading 8485 was created for 'Machines for additive manufacturing', also known as '3D printers', which was further subdivided into different categories according to the various material deposit (for example 'by metal deposit', 'by plaster, cement, ceramics or glass deposit', etc.). The creation of heading 8485 entailed the transfer of those machines from different subheadings of the 2021 CN ⁽³⁾ and the creation of specific CN codes in order to grant the same tariff treatment as in the 2021 CN.
- (6) In the 2021 CN, 'machines for additive manufacturing by sand, concrete or other mineral deposit' were classified under subheading 8474 80 90 'Other', with a customs duty rate of 'Free'. After amendments to the 2022 HS, those products are classified, in the 2022 CN, under the new subheading 8485 80 00, with a customs duty rate of 1,7 %.
- (7) In order to continue to grant the same tariff treatment as in 2021 for those 'machines for additive manufacturing with additive of sand, concrete or other mineral products', it is necessary to amend the 2022 CN by providing for a separate duty free subdivision.
- (8) In addition, in the 2022 CN, parts of those machines should also get the same tariff treatment as in 2021 CN. It is, therefore, appropriate to amend the description of CN code 8485 90 10 in order to include therein parts of the 'machines for additive manufacturing by sand, concrete or other mineral products deposit'.
- (9) Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (10) In order to ensure that the tariff treatment in 2022 for 3D printers and their parts is the same as it was in 2021 the corresponding amendments should apply from 1 January 2022.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2658/87 is amended as 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*.

Point 2 of the Annex shall apply from 1 January 2022.

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

Done at Brussels, 24 May 2022.

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

⁽³⁾ Commission Implementing Regulation (EU) 2020/1577 of 21 September 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 361, 30.10.2020, p. 1).

ANNEX

1) In Annex I, Part Two, of Regulation (EEC) No 2658/87, the entry for code **4421 20 00** is replaced by the following:

CN code	Description	Conventional rate of duty (%)	Supplementary unit
4421 20 00	– Coffins	Free ⁽¹⁾	p/st

⁽¹⁾ Of fibreboard: 4.

2) In Annex I, Part Two, of Regulation (EEC) No 2658/87, the entries for codes **8485 80 00** to **8485 90 90** are replaced by the following:

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
8485 80 00	– Other	1,7 ⁽¹⁾	p/st
8485 90	– Parts:		
8485 90 10	-- Parts of machines of subheading 8485 30 10; Parts of machines for additive manufacturing by sand, concrete or other mineral products deposit	Free	p/st
8485 90 90	-- Other	1,7	p/st

⁽¹⁾ Machines for additive manufacturing by sand, concrete or other mineral products deposit: **Free**.