

**COMMISSION IMPLEMENTING REGULATION (EU) 2020/2159****of 16 December 2020****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 <sup>(1)</sup>, and in particular Article 9(1)(a) and (b) thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 establishes 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) Regulation (EEC) No 2658/87 also establishes an Integrated Tariff of the European Union ('TARIC'), which meets the requirements of the Common Customs Tariff, external trade statistics, the commercial, agricultural and other Union policies concerning the importation or exportation of goods.
- (3) In order for the Union to monitor statistics related solely to the importation of specific goods, the creation of statistical subheadings in TARIC is the most appropriate tool; such TARIC statistical codes are laid down in Annex 10 'Statistical TARIC codes' of Part Three 'Tariff Annexes' of Annex I to Regulation (EEC) No 2658/87.
- (4) Commission Implementing Regulation (EU) 2020/1369 <sup>(2)</sup> introduced new TARIC subheadings for protective face masks to Annex 10 of Part Three of Annex I to Regulation (EEC) No 2658/87. In order to ensure that those new codes are reintroduced in the Combined Nomenclature applicable as from 1 January 2021, it is necessary to amend Annex I to Regulation (EEC) No 2658/87, as it is to be amended, with effect from 1 January 2021, by Commission Implementing Regulation (EU) 2020/1577 <sup>(3)</sup>.
- (5) The COVID-19 pandemic situation is ongoing in the Union and Member States are struggling to halt the spread of COVID-19. Therefore, the demand for and use of certain medical goods in the Member States, in particular protective face masks, diagnostic reagents and diagnostic kits, are high and increasing and are likely to remain high into the future. The imports of such goods bring additional challenges to the customs authorities.
- (6) In order to facilitate and harmonise customs controls in the Member States at Union level, it is appropriate to create additional TARIC subheadings, which would allow to faster distinguish the products concerned from others under the same subheading, thus mitigating the impact of possible delays in the supply chain during the COVID-19 pandemic.
- (7) Considering the importance of SARS-CoV-2 vaccines, the creation of a CN code would be appropriate, in order to also monitor their exportation.
- (8) Additional TARIC subheadings should be created in order to ensure better monitoring of trade flows of protective face masks, diagnostic reagents and diagnostic kits.

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> Commission Implementing Regulation (EU) 2020/1369 of 29 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 319, 2.10.2020, p. 2).

<sup>(3)</sup> 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).

- (9) Such additional TARIC subheadings would also facilitate the implementation by Member States of Commission Decision (EU) 2020/491 <sup>(4)</sup>. As the protective face masks are amongst the most imported medical products, their specific identification in the TARIC would allow for a quicker declaration process by distinguishing such products from other products currently classified under the same subheading.
- (10) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (11) Customs authorities and economic operators should be able to apply the amendments to the Combined Nomenclature laid down in this Regulation as from the date of application of Implementing Regulation (EU) 2020/1577, in order to ensure continuity of the collection of statistical data for the relevant goods. Therefore, this Regulation should enter into force as a matter of urgency and apply from 1 January 2021.
- (12) 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 day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021.

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

Done at Brussels, 16 December 2020.

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

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<sup>(4)</sup> Commission Decision (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 (OJ L 103 I, 3.4.2020, p. 1.)

## ANNEX

Annex I to Regulation (EEC) No 2658/87 is amended as follows:

- (1) In Part Two, Section VI, Chapter 30, the rows for CN code 3002 13 00, 3002 14 00 and 3002 15 00 are replaced by the following:

'3002 13 00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale (*)	Free	-
3002 14 00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale (*)	Free	-
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale (*)	Free	-

(\*) Statistical TARIC codes: See Annex 10.'

- (2) In Part Two, Section VI, Chapter 30, the row for CN code 3002 20 00 is replaced by the following:

'3002 20	- Vaccines for human medicine:		
★ 3002 20 10	-- Vaccines against SARS-related coronaviruses (SARS-CoV species)	Free	p/st (*)
★ 3002 20 90	-- Other	Free	-

(\*) Dose (in case of multi-dose containers, dose for adults)'.  
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- (3) In Part Two, Section VI, Chapter 38, the row for CN code 3822 00 00 is replaced by the following:

'3822 00 00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials (*)	Free	-
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(\*) Statistical TARIC codes: See Annex 10.'

- (4) In Part Two, Section XI, Chapter 63, the rows for CN codes 6307 90 93 and 6307 90 95 are replaced by the following:

★ '6307 90 93	----- Filtering facepieces (FFP) according to EN149; other masks conforming to a similar standard for masks as respiratory protective devices to protect against particles (*)	6,3	p/st
★ 6307 90 95	----- Other (*)	6,3	p/st

(\*) Statistical TARIC codes: See Annex 10.'

- (5) In Part Three, in Annex 10, the following rows are inserted:

'3002 13 00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale:		
3002 13 00 10	--- Diagnostic reagents of a kind used in the diagnosis of SARS-CoV virus species infections		-
3002 13 00 90	--- Other		-
3002 14 00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale:		

3002 14 00 10	--- Diagnostic reagents of a kind used in the diagnosis of SARS-CoV virus species infections	-
3002 14 00 90	--- Other	-
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale :	
3002 15 00 10	---SARS-CoV virus species diagnostic reagents, whether or not put up in the form of kits	-
3002 15 00 90	--- Other	'

3822 00 00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials:	
3822 00 00 10	- SARS-CoV virus species diagnostic reagents, whether or not put up in the form of kits	-
3822 00 00 90	- Other	'

	'- - - - Protective face masks:	
6307 90 93	----- Filtering facepieces (FFP) according to EN149; other masks conforming to a similar standard for masks as respiratory protective devices to protect against particles:	
	----- Nonwovens:	
	----- Filtering facepieces FFP2 and FFP3 according to EN149 and similar masks:	
6307 90 93 11	----- Filtering facepieces FFP2 and FFP3 according to EN149	p/st
6307 90 93 19	----- Other	p/st
6307 90 93 20	----- Other	p/st
6307 90 93 90	----- Other	p/st
6307 90 95	----- Other:	
	----- Nonwovens:	
	----- Medical face masks according to EN14683; other masks conforming to a similar standard for medical face masks:	
6307 90 95 11	----- Medical face masks according to EN14683	p/st
6307 90 95 19	----- Other	p/st
6307 90 95 20	----- Other	p/st
	----- Other :	
6307 90 95 91	----- Hand-made	p/st
6307 90 95 95	----- Other	p/st'