

COMMISSION REGULATION (EU) No 1228/2010**of 15 December 2010****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 thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 established the Combined Nomenclature (CN) to meet the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the imports or exports of goods.
- (2) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty⁽²⁾ applies to cases where taxation is not justified.
- (3) In certain circumstances, taking into account the special nature of some of the movements of goods mentioned in Regulation (EC) No 1186/2009, it seems appropriate to reduce the administrative burden when declaring such movements, by assigning them a specific CN code. It is the case, in particular, when the classification of each type of goods in a movement for the purpose of drawing up the customs declaration would entail a workload and expense disproportionate to the interests at stake.
- (4) Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community

statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements⁽³⁾ and Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92⁽⁴⁾ allow the Member States to use a simplified coding system for certain goods in the extra-EU and intra-EU trade statistics.

- (5) Those regulations provide for specific goods codes to be used under special conditions. For the sake of transparency as well as for information purposes, such codes should be mentioned in the CN.
- (6) For these reasons, it is appropriate to insert Chapter 99 in the CN.
- (7) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (8) 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 1 January 2011.

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

Done at Brussels, 15 December 2010.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.
⁽²⁾ OJ L 324, 10.12.2009, p. 23.

⁽³⁾ OJ L 37, 10.2.2010, p. 1.
⁽⁴⁾ OJ L 343, 19.11.2004, p. 3.

Sub-chapter II

Statistical codes for certain specific movements of goods**Additional notes:**

1. Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements ⁽¹⁾ and Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92 ⁽²⁾ allow the Member States to use a simplified coding system for some goods in the extra-EU and intra-EU trade statistics.
2. The codes set out in this sub-chapter are subject to the conditions laid down in Regulation (EU) No 113/2010 and Regulation (EC) No 1982/2004.

CN Code	Description
1	2
9930	Goods delivered to vessels and aircraft:
9930 24 00	— goods from CN chapters 1 to 24
9930 27 00	— goods from CN chapter 27
9930 99 00	— goods classified elsewhere
9931	Goods delivered for the crew of the offshore installation or for the operation of the engines, machines and other equipment of the offshore installation:
9931 24 00	— goods from CN chapters 1 to 24
9931 27 00	— goods from CN chapter 27
9931 99 00	— goods classified elsewhere
9950 00 00	Code used only in trading of goods between Member States for individual transactions whose value is less than EUR 200 and for reporting residual products in some cases'

⁽¹⁾ OJ L 37, 10.2.2010, p. 1.

⁽²⁾ OJ L 343, 19.11.2004, p. 3.