



Explanatory notes to the Combined Nomenclature of the European Union

(C/2025/330)

Pursuant to Article 9(1), point (a), of Council Regulation (EEC) No 2658/87 ⁽¹⁾, the Explanatory notes to the Combined Nomenclature of the European Union ⁽²⁾ are amended as follows:

*on page 374, in the explanatory note to Chapter 87, **Vehicles other than railway or tramway rolling stock, and parts and accessories thereof**, ‘General’ points 1 and 2*

are replaced by the following:

‘1. Throughout Chapter 87 of the Combined Nomenclature, “new vehicles” means:

- (a) vehicles which have not been permanently registered for more than 6 months, regardless of the number of km they have been driven, or
- (b) vehicles which have not been driven for more than 6 000 kilometres, regardless of the time they have been permanently registered.

Temporary registration of the vehicles for the purpose of transport to the place where they will be permanently registered is not considered as permanent registration.

2. Throughout Chapter 87 of the Combined Nomenclature, “used vehicles” means vehicles which do not fulfil the definition of “new” vehicles under point 1.’.

⁽¹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

⁽²⁾ OJ C 119, 29.3.2019, p. 1.