

COMMISSION IMPLEMENTING DECISION (EU) 2018/552**of 6 April 2018****updating the references in Council Directive 2003/96/EC to the codes of the Combined Nomenclature for certain products**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity ⁽¹⁾, and in particular the second subparagraph of Article 2(5) thereof,

Whereas:

- (1) Council Regulation (EEC) No 2658/87 ⁽²⁾ established a goods nomenclature, the ‘Combined Nomenclature’, to meet 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 products subject to the provisions of Directive 2003/96/EC are described by references to the codes of the Combined Nomenclature of Commission Regulation (EC) No 2031/2001 ⁽³⁾.
- (3) Pursuant to the amendments to Annex I to Regulation (EEC) No 2658/87, the latest ones introduced by Commission Implementing Regulation (EU) 2017/1925 ⁽⁴⁾, the codes of Combined Nomenclature for certain products referred to in Directive 2003/96/EC, have been replaced by new codes.
- (4) Therefore it is appropriate to update the references to certain codes used in Directive 2003/96/EC to ensure that the products referred thereto are described by the new codes of the Combined Nomenclature, as updated by Implementing Regulation (EU) 2017/1925.
- (5) A decision to update the references to certain codes in the Combined Nomenclature must not result in any changes in the minimum tax rates applied in Directive 2003/96/EC or to the addition or removal of any energy products.
- (6) Directive 2003/96/EC should therefore be amended as follows.
- (7) The measures provided for in this Decision are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS DECISION:

Article 1

The references in Directive 2003/96/EC to certain codes of the Combined Nomenclature of Regulation (EC) No 2031/2001 are updated to references to the corresponding codes of Implementing Regulation (EU) 2017/1925:

- (1) in Article 2(1)(h), code ‘3824 90 99’ is replaced by codes ‘3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3826 00 10 and 3826 00 90’;

⁽¹⁾ OJ L 283, 31.10.2003, p. 51.

⁽²⁾ 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).

⁽³⁾ Commission Regulation (EC) No 2031/2001 of 6 August 2001 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 279, 23.10.2001, p. 1).

⁽⁴⁾ Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 282, 31.10.2017, p. 1).

(2) in Article 16(1) the references to certain codes are updated as follows:

- (a) in the second indent of the first subparagraph, code '3824 90 55' is replaced by code '3824 99 55';
- (b) in the second indent of the first subparagraph, codes '3824 90 80 to 3824 90 99' are replaced by codes '3824 99 80, 3824 99 85, 3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3826 00 10 and 3826 00 90';
- (c) in the second subparagraph, code '2851 00 10' is replaced by code '2853 90 10';

(3) in Article 20(1) the references to certain codes are updated as follows:

- (a) in the first sentence of point (c), codes '2710 11 to 2710 19 69' are replaced by codes '2710 12 to 2710 19 68 and 2710 20 to 2710 20 39 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method));';
- (b) in the second sentence of point (c), code '2710 11 21' is replaced by code '2710 12 21';
- (c) in the second sentence of point (c), code '2710 11 25' is replaced by code '2710 12 25';
- (d) in the second sentence of point (c), code '2710 19 29' is replaced by codes '2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method));';
- (e) in point (h), code '3824 90 99' is replaced by codes '3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3826 00 10 and 3826 00 90';

(4) in Annex I, the references to certain codes are updated as follows:

(a) Table A is updated as follows:

- (i) code '2710 11 31' is replaced by code '2710 12 31';
- (ii) code '2710 11 41' is replaced by code '2710 12 41';
- (iii) code '2710 11 45' is replaced by code '2710 12 45';
- (iv) code '2710 11 49' is replaced by code '2710 12 49';
- (v) code '2710 11 51' is replaced by code '2710 12 51';
- (vi) code '2710 11 59' is replaced by code '2710 12 59';
- (vii) codes '2710 19 41 to 2710 19 49' are replaced by codes '2710 19 43 to 2710 19 48 and 2710 20 11 to 2710 20 19';

(b) in Table B, codes '2710 19 41 to 2710 19 49' are replaced by codes '2710 19 43 to 2710 19 48 and 2710 20 11 to 2710 20 19';

(c) Table C is updated as follows:

- (i) codes '2710 19 41 to 2710 19 49' are replaced by codes '2710 19 43 to 2710 19 48 and 2710 20 11 to 2710 20 19';
- (ii) codes '2710 19 61 to 2710 19 69' are replaced by codes '2710 19 62 to 2710 19 68 and 2710 20 31 to 2710 20 39'.

Article 2

This Decision shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 15 September 2018.

Done at Brussels, 6 April 2018.

For the Commission

The President

Jean-Claude JUNCKER
