



2025/401

24.2.2025

COUNCIL REGULATION (EU) 2025/401

of 24 February 2025

amending Regulation (EU) No 692/2014 concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 215 thereof,

Having regard to Council Decision (CFSP) 2025/397 of 24 February 2025 amending Decision 2014/386/CFSP concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol ⁽¹⁾,

Having regard to the joint proposal from the High Representative of the Union for Foreign Affairs and Security Policy and the European Commission,

Whereas:

- (1) On 23 June 2014, the Council adopted Regulation (EU) No 692/2014 ⁽²⁾.
- (2) Regulation (EU) No 692/2014 gives effect to certain measures provided for in Council Decision 2014/386/CFSP ⁽³⁾.
- (3) On 24 February 2025 the Council adopted Decision (CFSP) 2025/397, which amends Decision 2014/386/CFSP.
- (4) Decision (CFSP) 2025/397 prohibits, subject to certain exceptions, the supply to Crimea and Sevastopol of banknotes denominated in any official currency of a Member State.
- (5) Decision (CFSP) 2025/397 restricts the export to Crimea and Sevastopol of certain goods and technology that are also restricted by Council Regulation (EU) No 833/2014 ⁽⁴⁾.
- (6) Decision (CFSP) 2025/397 prohibits the provision to Crimea and Sevastopol of accounting, auditing, bookkeeping, tax consulting, business and management consulting, public relations, construction, architectural, engineering, legal advisory, IT consultancy, market research and public opinion polling, technical testing and analysis and advertising services. It also prohibits the provision to Crimea and Sevastopol of certain software for the management of enterprises and of software for industrial design and manufacture, and of related intellectual property rights or trade secrets.
- (7) For the purposes of ensuring effective implementation, preventing circumvention and strengthening enforcement of the restrictive measures set out in Regulation (EU) No 692/2014, as well as protecting Union operators, it is appropriate to introduce a number of horizontal provisions and to amend the wording of certain existing provisions.
- (8) In order to ensure alignment with the interpretation of the Court of Justice of the European Union in Case C-72/11 ⁽⁵⁾, Decision (CFSP) 2025/397 amends the provision prohibiting circumvention to clarify that the requirements of knowledge and intent are met not only where a person deliberately seeks the object or effect of circumventing restrictive measures but also where a person participating in an activity having the object or effect of circumventing restrictive measures is aware that such participation may have that object or that effect, and accepts that possibility.

⁽¹⁾ OJ L 2025/397, 24.2.2025, ELI: <http://data.europa.eu/eli/dec/2025/397/oj>.

⁽²⁾ Council Regulation (EU) No 692/2014 of 23 June 2014 concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol (OJ L 183, 24.6.2014, p. 9, ELI: <http://data.europa.eu/eli/reg/2014/692/oj>).

⁽³⁾ Council Decision 2014/386/CFSP of 23 June 2014 concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol (OJ L 183, 24.6.2014, p. 70, ELI: <http://data.europa.eu/eli/dec/2014/386/oj>).

⁽⁴⁾ Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (OJ L 229, 31.7.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/833/oj>).

⁽⁵⁾ Judgment of the Court of Justice (Third Chamber) of 21 December 2011, *Criminal proceedings against Mohsen Afrasiabi and Others*, C-72/11, ECLI:EU:C:2011:874, paragraph 67.

- (9) Regulation (EU) No 692/2014 applies only within the jurisdictional limits defined in Article 10 thereof. At the same time, if Union operators are able to and effectively assert a decisive influence over the conduct of a legal person, entity or body established outside the Union, they may incur responsibility for actions of that legal person, entity or body that undermine the restrictive measures and should use their influence to prevent those actions from occurring.
- (10) Such influence can derive from ownership or control over the legal person, entity or body. Ownership means being in possession of 50 % or more of the proprietary rights of the legal person, entity or body, or having a majority interest therein. Elements that indicate control include: the right or the power to appoint or remove a majority of the members of the administrative, management or supervisory body; the right to use all or part of the assets of the legal person, entity or body; managing the business of the legal person, entity or body on a unified basis, while publishing consolidated accounts; or the right to exercise a dominant influence over the legal person, entity or body.
- (11) It is appropriate to require that Union operators undertake their best efforts to ensure that legal persons, entities and bodies established outside the Union that they own or control do not participate in activities that undermine the restrictive measures provided for in Regulation (EU) No 692/2014. Such activities are those resulting in an effect that those restrictive measures seek to prevent, for example, that a recipient in Crimea or Sevastopol obtains goods, technology, financing or services of a type that is subject to prohibitions under Regulation (EU) No 692/2014.
- (12) Best efforts should be understood as comprising all actions that are suitable and necessary to achieve the result of preventing the undermining of the restrictive measures in Regulation (EU) No 692/2014. Those actions can include, for example, the implementation of appropriate policies, controls and procedures to mitigate and manage risk effectively, considering factors such as the third country of establishment, the business sector and the type of activity of the legal person, entity or body that is owned or controlled by the Union operator. At the same time, best efforts should be understood as comprising only actions that are feasible for the Union operator in view of its nature, its size and the relevant factual circumstances, in particular the degree of effective control over the legal person, entity or body established outside the Union. Such circumstances include the situation where the Union operator, due to reasons that it did not cause itself, such as the legislation of a third country, is not able to exercise control over a legal person, entity or body that it owns.
- (13) With a view to increasing awareness of enforcement action, it is appropriate that Member States report about penalties imposed for violations of the restrictive measures.
- (14) Where a natural or legal person voluntarily, completely and in due time discloses a violation of the restrictive measures, it should be possible for national competent authorities to take that self-disclosure into account when applying penalties, as appropriate, in accordance with national administrative law or with other relevant national law or rules. The measures taken by Member States pursuant to Directive (EU) 2024/1226 of the European Parliament and of the Council ⁽⁶⁾, and the requirements contained therein regarding mitigating circumstances apply.
- (15) It is appropriate to clarify that the protection against liability that is granted to Union operators if they did not know, and had no reasonable cause to suspect, that their actions would infringe Union restrictive measures cannot be invoked where Union operators have failed to carry out appropriate due diligence. It is appropriate for publicly or readily available information to be duly taken into account when carrying out such due diligence. Therefore, for example, a Union operator cannot successfully invoke such protection when it is accused of breaching the relevant restrictive measures because it has failed to carry out simple checks or inspections.
- (16) These measures fall within the scope of the Treaty on the Functioning of the European Union and therefore, in particular with a view to ensuring their uniform application in all Member States, regulatory action at the level of the Union is necessary.
- (17) Regulation (EU) No 692/2014 should therefore be amended accordingly,

⁽⁶⁾ Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024 on the definition of criminal offences and penalties for the violation of Union restrictive measures and amending Directive (EU) 2018/1673 (OJ L, 2024/1226, 29.4.2024, ELI: <http://data.europa.eu/eli/dir/2024/1226/oj>).

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU) No 692/2014 is amended as follows:

(1) Article 2 is replaced by the following:

'Article 2

1. It shall be prohibited:

- (a) to import into the European Union goods originating in Crimea or Sevastopol;
- (b) to provide, directly or indirectly, financing or financial assistance as well as insurance and reinsurance related to the import of the goods referred to in point (a).

2. The prohibition in paragraph 1 shall not apply in respect of goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with the Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part.;

(2) the following Article is inserted:

'Article 2aa

1. It shall be prohibited to sell, supply, transfer or export banknotes denominated in any official currency of a Member State to Crimea or Sevastopol or to any natural or legal person, entity or body in Crimea or Sevastopol, or for use in Crimea or Sevastopol.

2. The prohibition in paragraph 1 shall not apply to the sale, supply, transfer or export of banknotes denominated in any official currency of a Member State provided that such sale, supply, transfer or export is necessary for:

- (a) the personal use of natural persons travelling to Crimea or Sevastopol or members of their immediate families travelling with them;
- (b) the official purposes of international organisations enjoying immunities in accordance with international law located in Crimea or Sevastopol; or
- (c) civil society and media activities that directly promote democracy, human rights or the rule of law in Crimea or Sevastopol which receive public funding from the Union, Member States or countries listed in Annex V.;

(3) Article 2b is amended as follows:

(a) paragraph 1 is replaced by the following:

'1. It shall be prohibited to sell, supply, transfer, or export, directly or indirectly, goods and technology, whether or not originating in the Union, as listed in Annex II:

- (a) to any natural or legal person, entity or body in Crimea or Sevastopol, or
- (b) for use in Crimea or Sevastopol.

1a. Annex II shall include certain goods and technologies suited for use in the following key sectors:

- (i) transport;
- (ii) telecommunications;
- (iii) energy;
- (iv) the prospection, exploration and production of oil, gas and mineral resources.;

(b) paragraphs 3 and 4 are deleted;

(4) Article 2c is replaced by the following:

‘Article 2c

1. It shall be prohibited to provide, directly or indirectly, accounting, auditing, including statutory audit, bookkeeping or tax consulting services, or business and management consulting or public relations services to legal persons, entities or bodies in Crimea or Sevastopol.

2. It shall be prohibited to provide, directly or indirectly, construction, architectural and engineering services, legal advisory services and IT consultancy services to legal persons, entities or bodies in Crimea or Sevastopol.

2a. It shall be prohibited to provide, directly or indirectly, market research and public opinion polling services, technical testing and analysis services and advertising services to legal persons, entities or bodies in Crimea or Sevastopol.

2b. It shall be prohibited to sell, supply, transfer, export, or provide, directly or indirectly, software for the management of enterprises and software for industrial design and manufacture as listed in Annex IV to legal persons, entities or bodies in Crimea or Sevastopol.

3. It shall be prohibited to:

(a) provide, directly or indirectly, technical assistance or brokering services directly relating to infrastructure in Crimea or Sevastopol in the sectors referred to in Article 2b(1a), independently of the origin of the goods and technology;

(b) provide technical assistance, brokering services or other services related to the goods and services referred to in paragraphs 1, 2, 2a and 2b for their provision, directly or indirectly, to legal persons, entities or bodies in Crimea or Sevastopol;

(c) provide financing or financial assistance related to the goods and services referred to in paragraphs 1, 2, 2a and 2b for their provision, or for the provision of related technical assistance, brokering services or other services, directly or indirectly, to legal persons, entities or bodies in Crimea or Sevastopol;

(d) sell, license or transfer in any other way intellectual property rights or trade secrets as well as grant rights to access or re-use any material or information protected by means of intellectual property rights or constituting trade secrets related to the software referred to in paragraph 2b and to the provision, manufacture, maintenance and use of that software, directly or indirectly to any natural or legal person, entity or body in Crimea or Sevastopol or for use in Crimea or Sevastopol.

4. Paragraphs 1 and 2 shall not apply to the provision of services that are strictly necessary for the exercise of the right of defence in judicial proceedings and the right to an effective legal remedy.

5. Paragraphs 1 and 2 shall not apply to the provision of services which are strictly necessary to ensure access to judicial, administrative or arbitral proceedings in a Member State, as well as for the recognition or enforcement of a judgment or an arbitration award rendered in a Member State, provided that such provision of services is consistent with the objectives of this Regulation and Council Regulation (EU) No 269/2014 (*).

6. Paragraphs 2, 2a and 2b shall not apply to the sale, supply, transfer, export, or provision of services necessary for public health emergencies, the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment, or as a response to natural disasters.

7. By way of derogation from paragraph 2b, the competent authorities may authorise the provision of services referred to therein, under such conditions as they deem appropriate, after having determined that those services are necessary for the contribution of Ukrainian nationals to international open-source projects.

8. By way of derogation from paragraphs 1, 2, 2a, 2b and 3, the competent authorities may authorise the sale, supply, transfer, export, or provision of the services referred to therein, under such conditions as they deem appropriate, after having determined that this is necessary for:

- (a) humanitarian purposes, such as delivering or facilitating the delivery of assistance, including medical supplies, food, or the transfer of humanitarian workers and related assistance, or for evacuations;
- (b) civil society activities that directly promote democracy, human rights or the rule of law in Crimea or Sevastopol;
- (c) the functioning of international organisations enjoying immunities in accordance with international law located in Crimea or Sevastopol;
- (d) ensuring critical energy supply within the Union and the purchase, import or transport into the Union of titanium, aluminium, copper, nickel, palladium and iron ore;
- (e) ensuring the continuous operation of infrastructures, hardware and software which are critical for human health and safety, or the safety of the environment;
- (f) the establishment, operation, maintenance, fuel supply and retreatment and safety of civil nuclear capabilities, and the continuation of design, construction and commissioning required for the completion of civil nuclear facilities, the supply of precursor material for the production of medical radioisotopes and similar medical applications, or critical technology for environmental radiation monitoring, as well as for civil nuclear cooperation, in particular in the field of research and development;
- (g) the provision of electronic communication services by Union telecommunication operators necessary for the operation, maintenance and security, including cybersecurity, of electronic communication services, in Ukraine, in the Union, between Ukraine and the Union, and for data centre services in the Union.

9. The Member State concerned shall inform the other Member States and the Commission of any authorisation granted under paragraphs 7 and 8 within two weeks of the authorisation.

(*) Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine (OJ L 78, 17.3.2014, p. 6, ELI: <http://data.europa.eu/eli/reg/2014/269/oj>);

(5) Article 2d(4) is deleted;

(6) In Article 2e(1), point (a) is replaced by the following:

‘(a) necessary for official purposes of international organisations enjoying immunities in accordance with international law located in Crimea or Sevastopol;’

(7) Article 3 is deleted;

(8) Article 4 is replaced by the following:

Article 4

It shall be prohibited to participate, knowingly and intentionally, in activities the object or effect of which is to circumvent prohibitions in this Regulation, including by participating in such activities without deliberately seeking that object or effect but being aware that the participation may have that object or effect and accepting that possibility.’;

(9) Article 6(1) is replaced by the following:

‘1. No claims in connection with any contract or transaction the performance of which has been affected, directly or indirectly, in whole or in part, by the measures imposed under this Regulation, including claims for indemnity or any other claim of this type, such as a claim for compensation or a claim under a guarantee, particularly a claim for extension or payment of a bond, guarantee or indemnity, particularly a financial guarantee or financial indemnity, of whatever form, shall be satisfied, if they are made by:

- (a) designated natural or legal persons, entities or bodies listed in Annex I to Regulation (EU) No 269/2014;

- (b) any natural person who, or legal person, entity or body which, has been found by an arbitral, judicial or administrative decision to have infringed the prohibitions set out in this Regulation;
- (c) any natural or legal person, entity or body, if the claim relates to goods the import of which is prohibited under Article 2;
- (d) any person, entity or body in Crimea or Sevastopol;
- (e) any Russian person, entity or body;
- (f) any person, entity or body acting through or on behalf of one of the persons, entities or bodies referred to in points (a) to (e) of this paragraph.;

(10) the following Articles are inserted:

Article 6a

Any person referred to in Article 10, point (c) or (d), shall be entitled to recover, in judicial proceedings before the competent courts of a Member State, any direct or indirect damages, including legal costs, incurred by that person or by a legal person, entity or body that the person referred to in Article 10, point (d) owns or controls, as a consequence of claims lodged with courts in third countries by persons, entities and bodies referred to in Article 6(1), points (a) to (f), in connection with any contract or transaction the performance of which has been affected, directly or indirectly, in whole or in part, by the measures imposed under this Regulation, provided that the person concerned does not have effective access to the remedies under the relevant jurisdiction. Such damages may be recovered from the persons, entities or bodies referred to in Article 6(1), points (a) to (f), that lodged the claims with the courts in the third country, or from persons, entities or bodies that own or control those entities or bodies.

Article 6b

Where no court of a Member State has jurisdiction pursuant to other provisions of Union law or of the law of a Member State, a court of a Member State may, on an exceptional basis, hear a claim for damages brought pursuant to Article 6a, provided that the case has a sufficient connection with the Member State of the court seised.;

(11) Article 7 is replaced by the following:

Article 7

1. The Member States and the Commission shall inform each other of the measures taken under this Regulation and share any other relevant information at their disposal in connection with this Regulation, in particular information in respect of:

- (a) authorisations granted or denied under this Regulation;
- (b) violation and enforcement problems, penalties applied for infringements of the provisions of this Regulation and judgments handed down by national courts.

2. The Member States shall immediately inform each other and the Commission of any other relevant information at their disposal which might affect the effective implementation of this Regulation.

3. Any information provided or received in accordance with this Article shall be used for the purposes for which it was provided or received, including ensuring the effectiveness of the measures set out in this Regulation.

4. Any document held by the Council, the Commission or the High Representative of the Union for Foreign Affairs and Security Policy (the "High Representative") for the purpose of ensuring the enforcement of the measures set out in this Regulation, or of preventing the violation or circumvention thereof, shall be subject to professional secrecy and shall enjoy the protection afforded by the rules applicable to the Union institutions. That protection shall also apply to the joint proposals from the High Representative and the Commission for the amendment of this Regulation and to any preparatory documents related to them.

It shall be presumed that the disclosure of any documents or proposals referred to in the first subparagraph would harm the security of the Union or that of one or more of its Member States or the conduct of their international relations.;

(12) the following Article is inserted:

‘Article 7a

1. The Commission shall process personal data to the extent necessary for the performance of its tasks as attributed by this Regulation related to its contribution to the correct implementation, enforcement and prevention of the circumvention of the measures imposed under this Regulation.

1a. The Commission shall process personal data, including special categories of personal data and personal data relating to criminal convictions and offences as defined in Article 10(2) and Article 11 of Regulation (EU) 2018/1725 of the European Parliament and of the Council^{(1)*}, for the purposes of the identification of the natural or legal persons, entities or bodies that are subject to the restrictive measures provided for in this Regulation, in order to assist the persons referred to in Article 10 of this Regulation in their compliance with this Regulation.

2. For the purposes of this Regulation, the Commission is designated as “controller” within the meaning of Article 3, point (8) of Regulation (EU) 2018/1725 in relation to the processing activities necessary to accomplish the tasks referred to in paragraph 1 of this Article.

3. The competent authorities of the Member States, including enforcement authorities, customs authorities within the meaning of Regulation (EU) No 952/2013 of the European Parliament and of the Council^{(2)*}, competent authorities within the meaning of Regulation (EU) No 575/2013 of the European Parliament and of the Council^{(3)*}, Directive 2014/65/EU of the European Parliament and of the Council^{(4)*}, Directive (EU) 2015/849 of the European Parliament and of the Council^{(5)*}, as well as Financial Intelligence Units as referred to in Directive (EU) 2015/849 and administrators of official registers wherein natural persons, legal persons, entities and bodies as well as immovable or movable property are registered, shall process and exchange without delay information, including personal data, with other competent authorities of their Member State, with competent authorities of other Member States and with the Commission, if such processing and exchange is necessary to carry out the tasks of the processing authority or the receiving authority under this Regulation, in particular when they detect instances of breach, circumvention or attempts at breach or circumvention of the prohibitions set out in this Regulation. This provision is without prejudice to rules regarding the confidentiality of information held by judicial authorities.

4. Any processing of personal data shall be carried out in accordance with this Regulation, Regulation (EU) 2016/679 of the European Parliament and of the Council^{(6)*} and Regulation (EU) 2018/1725, and only in so far as necessary for the application of this Regulation and to ensure effective cooperation between Member States as well as with the Commission in the application of this Regulation.

^{(1)*} Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: <http://data.europa.eu/eli/reg/2018/1725/oj>).

^{(2)*} Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

^{(3)*} Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/575/oj>).

^{(4)*} Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349, ELI: <http://data.europa.eu/eli/dir/2014/65/oj>).

^{(5)*} Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5.6.2015, p. 73, ELI: <http://data.europa.eu/eli/dir/2015/849/oj>).

^{(6)*} Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: <http://data.europa.eu/eli/reg/2016/679/oj>);

(13) Article 8(1) is replaced by the following:

‘1. Member States shall lay down the rules on penalties, including as appropriate criminal penalties, applicable to infringements of the provisions of this Regulation and shall take all measures necessary to ensure that they are implemented. The penalties provided for must be effective, proportionate and dissuasive, and may take the voluntary self-disclosure of infringements of the provisions of this Regulation into account as a mitigating factor, in accordance

with the respective national law. Member States shall also provide for appropriate measures of confiscation of the proceeds of such infringements.’;

(14) the following Article is inserted:

‘Article 8a

Natural and legal persons, entities and bodies shall undertake their best efforts to ensure that any legal person, entity or body established outside the Union that they own or control does not participate in activities that undermine the restrictive measures provided for in this Regulation.’;

(15) Annex II is amended in accordance with Annex I to this Regulation;

(16) Annex IV is added in accordance with Annex II to this Regulation;

(17) Annex V is added in accordance with Annex III 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*.

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

Done at Brussels, 24 February 2025.

For the Council

The President

K. KALLAS

ANNEX I

Annex II to Regulation (EU) No 692/2014 is replaced by the following:

'ANNEX II

List of goods and technology referred to in Article 2b

Chapter/CN code (1)	Product description
Chapter 25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT
Chapter 26	ORES, SLAG AND ASH
Chapter 27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES
Chapter 28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES
Chapter 29	ORGANIC CHEMICALS
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
3826 00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals
4011 20	New pneumatic tyres, of rubber, of a kind used for buses and lorries
4011 30	New pneumatic tyres of rubber, of a kind used on aircraft
4011 80	New pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling vehicles and machines
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7107	Base metals clad with silver, not further worked than semi-manufactured
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form

Chapter/CN code (1)	Product description
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal
Chapter 72	Iron and steel
Chapter 73	Articles of iron or steel
Chapter 74	Copper and articles thereof
Chapter 75	Nickel and articles thereof
Chapter 76	Aluminium and articles thereof
Chapter 78	Lead and articles thereof
Chapter 79	Zinc and articles thereof
Chapter 80	Tin and articles thereof
Chapter 81	Other base metals; cermets; articles thereof
8207	Interchangeable tools, for hand tools, whether or not power-operated, or for machine tools (for example for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers
8403	Central heating boilers other than those of heading 8402
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers
8406	Steam turbines and other vapour turbines
8407	Spark-ignition reciprocating or rotary internal combustion piston engines

Chapter/CN code (1)	Product description
8408	Compression-ignition internal combustion piston engines (diesel or semidiesel engines)
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
8410	Hydraulic turbines, water wheels, and regulators therefor
8411	Turbojets, turbopropellers and other gas turbines
8412	Other engines and motors
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances
8417	Industrial or laboratory furnaces and ovens, including incinerators, nonelectric
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415
8419 19	Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)
8419 40	Distilling or rectifying plant
8419 50	Heat-exchange units (excl. those used with boilers)
8419 89	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, sterilising, pasteurising, steaming, evaporating, vaporising, condensing or cooling, n.e.s. (excl. machinery used for domestic purposes and furnaces, ovens and other equipment of heading 8514)
8419 90	Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s.
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor

Chapter/CN code (1)	Product description
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sandblasting machines and similar jet projecting machines
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders

Chapter/CN code (1)	Product description
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
8440	Bookbinding machinery, including book-sewing machines
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
8442	Machinery, apparatus and equipment (other than the machine tools of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats
8450	Household or laundry-type washing machines, including machines which both wash and dry
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles

Chapter/CN code (1)	Product description
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
8455	Metal-rolling mills and rolls therefor
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal
8458	Lathes (including turning centres) for removing metal
8459	Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458
8460	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included
8462	Machine tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above
8463	Other machine tools for working metal or cermets, without removing material
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine tools; tool holders for any type of tool for working in the hand

Chapter/CN code (1)	Product description
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances
8469 00	Typewriters other than printers of heading 8443; word-processing machines
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics

Chapter/CN code (1)	Product description
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves
8482	Ball or roller bearings
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 11(C) to this Chapter; parts and accessories
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter
8501	Electric motors and generators (excluding generating sets)
8502	Electric generating sets and rotary converters
8503	Parts suitable for use solely or principally with electric motors and generators, electric generating sets or rotary converters not specified elsewhere
8504	Electrical transformers, static converters (for example, rectifiers) and inductors; parts thereof
8505	Electromagnets (other than for medical use); permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads; parts thereof
8507	Electric accumulators, incl. separators therefor, whether or not square or rectangular; parts thereof (excl. spent and those of unhardened rubber or textiles)
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines; parts thereof

Chapter/CN code (1)	Product description
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss; parts thereof
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals, metal carbides or cermets; parts thereof (excl. guns for spraying hot materials)
8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof (other than mechanical or electromechanical equipment of heading 8608)
8531	Electric sound or visual signalling apparatus; parts thereof (for example, bells, sirens, indicator panels, burglar or fire alarms) (excl. those for cycles, motor vehicles and traffic signalling)
8532	Electrical capacitors, fixed, variable or adjustable (pre-set); parts thereof
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors; parts thereof
8534	Printed circuits

Chapter/CN code (1)	Product description
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1 000 V (excl. control desks, cabinets, panels, etc. of heading 8537)
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1 000 V (excl. control desks, cabinets, panels, etc. of heading 8537)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of headings 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control cabinets (excl. switching apparatus for line telephony or line telegraphy or videophones)
8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537 not specified elsewhere
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps; parts thereof
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes); parts thereof
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, incl. photovoltaic cells whether or not assembled in modules or made up into panels (excl. photovoltaic generators); light emitting diodes, mounted piezoelectric crystals; parts thereof
8542	Electronic integrated circuits; parts thereof
8543	Electrical machines and apparatus, having individual functions, not specified elsewhere in Chapter 85; parts thereof
8544	Insulated (incl. enamelled or anodised) wire, cable (incl. coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes
8546	Electrical insulators of any material (excl. insulating fittings)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material

Chapter/CN code (1)	Product description
8548	Electrical parts of machinery or apparatus, not specified elsewhere in Chapter 85
8549	Electrical and electronic waste and scrap
Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds
8701	Tractors (other than tractors of heading 8709)
8702	Motor vehicles for the transport of ten or more persons, including the driver
8703 10	Vehicles for the transport of <10 persons on snow; golf cars and similar vehicles
Ex 8703 23	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1 900 cm ³ but ≤ 3 000 cm ³ (excluding ambulances)
Ex 8703 24	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3 000 cm ³ (excluding ambulances)
Ex 8703 32	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1 900 cm ³ but ≤ 2 500 cm ³ (excluding ambulances)
Ex 8703 33	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2 500 cm ³ (excluding ambulances)
8703 40	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. plug-in hybrids)
8703 50	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. plug-in hybrids)
8703 60	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
8703 70	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power

Chapter/CN code (1)	Product description
8703 80	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for propulsion
8703 90	Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor
8704	Motor vehicles for the transport of goods
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
8708 99	Parts and accessories of the motor vehicles of headings 8701 to 8705 (tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles), n.e.s.
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof
Chapter 88	Aircraft, spacecraft, and parts thereof
Chapter 89	Ships, boats and floating structures
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
9014	Direction finding compasses; other navigational instruments and appliances
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments

Chapter/CN code ⁽¹⁾	Product description
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors
9032	Automatic regulating or controlling instruments and apparatus
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of this Chapter
Chapter 98	Complete industrial plant

⁽¹⁾ The Combined Nomenclature (CN) is published annually as an updated Annex to 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>). References in this annex to a “chapter” or “chapters” are to the corresponding chapters of the CN.’

ANNEX II

The following annex is added to Regulation (EU) No 692/2014:

'ANNEX IV

List of software as referred to in Article 2c(2b)

Software for the management of enterprises, i.e. systems that digitally represent and steer all processes happening in an enterprise, including:

- enterprise resource planning (ERP),
- customer relationship management (CRM),
- business intelligence (BI),
- supply chain management (SCM),
- enterprise data warehouse (EDW),
- computerised maintenance management system (CMMS),
- project management software,
- product lifecycle management (PLM),
- typical components of the above-mentioned suites, including software for accounting, fleet management, logistics and human resources.

Design and Manufacturing Software used in the areas of architecture, engineering, construction, manufacturing, media, education and entertainment, including:

- building information modelling (BIM),
- computer aided design (CAD),
- computer-aided manufacturing (CAM),
- engineer to order (ETO),
- typical components of above-mentioned suites.'.

ANNEX III

The following annex is added to Regulation (EU) No 692/2014:

ANNEX V

List of countries referred to in Article 2aa, paragraph 2, point (c).

THE UNITED STATES OF AMERICA

JAPAN

UNITED KINGDOM

SOUTH KOREA

AUSTRALIA

CANADA

NEW ZEALAND

NORWAY

SWITZERLAND

LIECHTENSTEIN

ICELAND