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ANNEXES 1 to 3

## ANNEXES

**Commission Delegated Regulation**  
**amending Delegated Regulation (EU) 2015/2446**

[...]

## ANNEX I

Annex 22-01 to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in the introductory notes, in point 2.1, the third sentence is replaced by the following:  
‘‘Harmonized System’ or ‘HS’ means the goods nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, as amended by Recommendation of the Customs Cooperation Council of 28 June 2019 (‘HS 2022’).’;
- (2) throughout the text the words ‘HS 2017 Code’ are replaced by the words ‘HS 2022 Code’;
- (3) in Section IV, Chapter 20, point (2) of the Chapter residual rule applicable to mixtures is replaced by the following:  
‘(2) The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture; however, the origin of a mixture of products of heading 2009 (fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50 % by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.’;
- (4) in Section IV, Chapter 22, the text of the title ‘Chapter residual rule’ at the end of the Chapter is replaced by the following:  
‘Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.’;
- (5) in Section XVI, Chapter 85, in the row for heading ‘8541’, in the column ‘Description of goods’, the text is replaced by the following:  
‘Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.’.

## ANNEX II

Annex 22-03 to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in the introductory notes, in point 2.1, the following sentence is added:  
‘‘Harmonized System’ or ‘HS’ means the goods nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, as amended by Recommendation of the Customs Cooperation Council of 28 June 2019 (‘HS 2022’).’;
- (2) in the title of column 1 of the table in Part II of the Annex, the words ‘Harmonised System heading’ are replaced by the words ‘HS 2022 Code’;
- (3) in the row for heading ‘0305’, the text in the column ‘Description of product’ is replaced by the following:  
‘Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process’;
- (4) in the row for heading ‘ex 0306’, the text in the column ‘Description of product’ is replaced by the following:  
‘Crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine’;
- (5) in the row for heading ‘ex 0307’, the text in the column ‘Description of product’ is replaced by the following:  
‘Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process’;
- (6) between the row for heading ‘ex 0307’ and the row for ‘Chapter 4’, two new rows are inserted as follows:

‘ex 0308	Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained”;

- (7) in the row for ‘ex Chapter 15’, the text in the column ‘Description of product’ is replaced by the following:  
‘Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:’;

- (8) in the row for heading ‘1516 and 1517’, the text in the column ‘Description of product’ is replaced by the following:

‘Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared;

Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16’;

- (9) in the row for ‘Chapter 16’, the text in the column ‘Description of product’ is replaced by the following:

‘Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects’;

- (10) in the first row for heading ‘ex 1702’, the text in the column ‘Description of product’ is replaced by the following:

‘Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel’;

- (11) in the row for heading ‘6306’, the text in the column ‘Description of product’ is replaced by the following:

‘Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods’;

- (12) in the row for heading ‘8548’, the text in the column ‘Description of product’ is replaced by the following:

‘Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter’;

- (13) between the row for heading ‘8548’ and the row for ‘Chapter 86’, a new row is inserted as follows:

“8549	Electrical and electronic waste and scrap	(a) LDC Manufacture from materials of any heading, except that of the product  or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product.	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product.”
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- (14) in the row for ‘Chapter 94’, the text in the column ‘Description of product’ is replaced by the following:

‘Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; “luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings’.

### **ANNEX III**

Annex 22-04 to Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) in the title of the first column of the table, the words ‘Harmonised System or Combined Nomenclature code’ are replaced by the words ‘HS 2022 or Combined Nomenclature Code’;
- (2) in the row for Harmonized System or Combined Nomenclature code ‘2009’, the text in the column ‘Description of materials’ is replaced by the following:  
‘Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter’.