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ANNEXES 1 to 3

## **ANNEXES**

### **Commission Delegated Regulation**

**amending Delegated Regulation (EU) 2015/2446 as regards certain provisions relating to  
the origin of goods**

[...]

## 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 of the Annex:  
the words ‘Harmonised System’ are replaced by the words ‘Harmonized System’;  
the words ‘HS 2017 Code’ are replaced by the words ‘HS 2022 Code’.
- (3) in Section XVI, Chapter 85 is amended as follows:  
in column ‘description of goods’ in the row of heading ‘8541’ 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, the following sentence is added to point 2.1:  
‘‘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 related to heading ‘0305’, the text in the column ‘description of the good’ 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 related to heading ‘ex 0306’, the text in the column ‘description of the good’ 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 related to heading ‘ex 0307’, the text in the column ‘description of the good’ 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 related to heading ‘ex 0307’ and the row related to ‘ex 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 related to heading ‘ex Chapter 15’, the text in the column ‘description of the good’ 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 related to heading ‘1516 and 1517’, the text in the column ‘description of the good’ 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 related to heading ‘Chapter 16’, the text in the column ‘description of the good’ 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 related to heading ‘ex 1702’, the text in the column ‘description of the good’ 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 related to heading ‘6306’, the text in the column ‘description of the good’ 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 related to heading ‘8548’, the text in the column ‘description of the good’ is replaced by the following:

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

(13) Between the row related to heading ‘8548’ and the row related to ‘Chapter 86’, a new row is inserted as follows:

8549	Electrical and electronic waste and scrap.	All electrical and electronic waste and scrap are wholly obtained
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(14) In the row related to heading ‘Chapter 94’, the text in the column ‘description of the good’ 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 in the Annex, the words ‘Harmonised System or Combined Nomenclature code’ are replaced by the words ‘HS 2022 or Combined Nomenclature Code’.
- (2) In the row related to 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’;