



Council of the  
European Union

Brussels, 17 May 2024  
(OR. en)

9541/24

---

---

Interinstitutional File:  
2024/0082(NLE)

---

---

LIMITE

UD 88  
COEST 276  
AGRIORG 72  
AGRIFIN 57  
COMER 70  
POLCOM 180

## LEGISLATIVE ACTS AND OTHER INSTRUMENTS

---

Subject: COUNCIL REGULATION amending Annex I to Regulation  
(EEC) No 2658/87 on the tariff and statistical nomenclature and on the  
Common Customs Tariff

---

**COUNCIL REGULATION (EU) 2024/...**

**of ...**

**amending Annex I to Regulation (EEC) No 2658/87  
on the tariff and statistical nomenclature  
and on the Common Customs Tariff**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Union imports of cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas have significantly increased since the Russian Federation's full-scale invasion of Ukraine on 24 February 2022.
- (2) While the Russian Federation remains a relatively small supplier of cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas to the Union market, it is a leading world-wide producer and exporter of those products. Given its current volumes of exports to the world, the Russian Federation could easily and quickly reorient significant volumes of supplies of those products to the Union, causing a sudden inflow of products from its large existing stocks, thereby disrupting the Union's market. Moreover, there is evidence that the Russian Federation is currently illegally appropriating large volumes of cereals and oilseeds produced in territories of Ukraine, which it illegally occupies, and routing them to its export markets as allegedly Russian products.
- (3) The Union's *erga omnes* common customs duties are the currently applied most-favoured-nation (MFN) tariffs on imports of cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas and they differ widely. Depending on the product concerned, those tariffs are either set at zero or very low, or they are already high and no trade takes place.

- (4) It is necessary to take appropriate tariff measures in order to prevent cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas originating in the Russian Federation from continuing to enter the Union market on terms that are equally favourable to those applied when those products have other non-preferential origins. Those appropriate tariff measures are expected to contribute to preventing the Russian Federation from directing significant quantities of those products to the Union to politically and economically weaken it, thereby disturbing the Union market, creating societal tensions and frictions within the Union and threatening the proper functioning of the customs union. That threat has been considered pursuant to Article 32, point (d), of the Treaty on the Functioning of the European Union and, therefore, measures to avoid serious disturbances in the economies of Member States should be taken under Article 31 thereof.
- (5) Appropriate tariff measures should be taken simultaneously in respect of the Republic of Belarus in order to prevent imports to the Union from the Russian Federation being diverted through the Republic of Belarus, given its close political and economic ties with Russia, where Union tariffs on imports of relevant goods from the Republic of Belarus remained unchanged.

- (6) Accordingly, imports of cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus should be subject to higher customs duties than imports from other third countries, whenever the currently applicable customs duties are set at zero or are not sufficiently high. Where those products do not originate in or are not exported directly or indirectly from the Russian Federation or the Republic of Belarus, they should not be subject to those higher customs duties, even when they transit through the Russian Federation or the Republic of Belarus.
- (7) In addition, the Russian Federation and the Republic of Belarus should not benefit from the Union's tariff rate quotas on terms of most-favoured-nation treatment. Therefore, the reduced rates set out in the Union's tariff rate quotas for the products set out in the Annex to this Regulation should not apply to imports into the Union of products originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus.
- (8) The envisaged increase in customs duties is not expected to negatively affect global food security as it would not affect the transit of the products concerned through the Union territory to third countries of final destination. On the contrary, the increase in Union import duties could lead to the exportation of those products to third countries and increase the availability of supplies.

- (9) The envisaged increase in customs duties is consistent with the Union's external action in other areas, as required by Article 21(3) of the Treaty on European Union (TEU). The state of relations between the Union and the Russian Federation has developed very negatively in recent years, with a particular deterioration during the last two years due to the Russian Federation's blatant disregard for international law and, in particular, its unprovoked and unjustified full-scale invasion of Ukraine. Since July 2014, the Union has progressively imposed restrictive measures against the Russian Federation.
- (10) While the Russian Federation is a Member of the World Trade Organization (WTO), the Union is relieved, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization (the 'WTO Agreement'), and in particular Article XXI (Security Exceptions) of the General Agreement on Tariffs and Trade 1994, from the obligation to accord to products imported from the Russian Federation the advantages granted to like products imported from other countries (most-favoured-nation treatment).
- (11) The situation between the Union and the Republic of Belarus has also deteriorated in recent years, because of the Belarussian regime's disregard for international law, including fundamental freedoms and human rights, and its support for Russia's war of aggression against Ukraine. Since October 2020, the Union has progressively imposed restrictive measures against the Republic of Belarus.

- (12) As the Republic of Belarus is not a Member of WTO, the Union is not obliged, by virtue of the WTO Agreement, to accord to products from the Republic of Belarus most-favoured-nation treatment. In addition, existing trade agreements allow actions justified on the basis of applicable exception clauses, in particular security exceptions.
- (13) In accordance with the principle of proportionality, it is necessary and appropriate, for the achievement of the basic objective of ensuring that cereals, oilseeds and derived products as well as beet-pulp pellets and dried peas from the Russian Federation and the Republic of Belarus do not disturb the Union market for those products or the proper functioning of the customs union, to lay down rules increasing tariffs on those products with immediate effect. This Regulation does not go beyond what is necessary in order to achieve the objectives pursued in accordance with Article 5(4) TEU.
- (14) Annex I to Regulation (EEC) No 2658/87<sup>1</sup> should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

---

<sup>1</sup> 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).

*Article 1*

Annex I to Regulation (EEC) No 2658/87 is amended in accordance with the Annex to this Regulation.

*Article 2*

This Regulation shall enter into force on 1 July 2024.

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

Done at ..., ...

*For the Council*

*The President*



## ANNEX

In Part Two of Annex I to Regulation (EEC) No 2658/87, for the Combined Nomenclature (CN) codes corresponding to the CN codes listed in column 1 of the following table, the text and footnotes in column 3 of the schedule of customs duties are replaced by the text and footnotes in column 3 of the following table:

CN code	Description	Conventional rate of duty (%)
1	2	3
07	Edible vegetables and certain roots and tubers	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:	
0713 10	- Peas ( <i>Pisum sativum</i> ):	
0713 10 10	- - For sowing	Free <sup>(6)</sup>
0713 10 90	- - Other	Free <sup>(6)</sup>
0713 20 00	- Chickpeas (garbanzos)	Free <sup>(6)</sup>
10	Cereals	
1001	Wheat and meslin:	
	- Durum wheat:	
1001 11 00	- - Seed	148 €/t <sup>(1)</sup> <sup>(4)</sup>
1001 19 00	- - Other	148 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>
	- Other:	
1001 91	- - Seed:	
1001 91 10	- - - Spelt <sup>(3)</sup>	12,8 <sup>(5)</sup>
1001 91 20	- - - Common wheat and meslin	95 €/t <sup>(1)</sup> <sup>(4)</sup>
1001 91 90	- - - Other	95 €/t
1001 99 00	- - Other	95 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1002	Rye:	
1002 10 00	- Seed	93 €/t <sup>(1)</sup> <sup>(4)</sup>
1002 90 00	- Other	93 €/t <sup>(1)</sup> <sup>(4)</sup>
1003	Barley:	
1003 10 00	- Seed	93 €/t <sup>(2)</sup>
1003 90 00	- Other	93 €/t <sup>(2)</sup>
1005	Maize (corn):	
1005 10	- Seed:	
	- - Hybrid <sup>(3)</sup> :	
1005 10 13	- - - Three-cross hybrids	Free <sup>(5)</sup>
1005 10 15	- - - Simple hybrids	Free <sup>(5)</sup>
1005 10 18	- - - Other	Free <sup>(5)</sup>
1005 10 90	- - Other	94 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>
1005 90 00	- Other	94 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>
1007	Grain sorghum:	
1007 10	- Seed:	
1007 10 10	- - Hybrids <sup>(3)</sup>	6,4 <sup>(5)</sup>
1007 10 90	- - Other	94 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>
1007 90 00	- Other	94 €/t <sup>(1)</sup> <sup>(2)</sup> <sup>(4)</sup>
1008	Buckwheat, millet and canary seed; other cereals:	
1008 10 00	- Buckwheat	37 €/t <sup>(5)</sup>
	- Millet:	
1008 21 00	- - Seed	56 €/t <sup>(2)</sup> <sup>(5)</sup>
1008 29 00	- - Other	56 €/t <sup>(2)</sup> <sup>(5)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1008 30 00	- Canary seed	Free <sup>(5)</sup>
1008 40 00	- Fonio ( <i>Digitaria</i> spp.)	37 €/t <sup>(5)</sup>
1008 50 00	- Quinoa ( <i>Chenopodium quinoa</i> )	37 €/t <sup>(5)</sup>
1008 90 00	- Other cereals	37 €/t <sup>(5)</sup>
11	Products of the milling industry; malt; starches; inulin; wheat gluten	<sup>(6)</sup>
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:	
1106 10 00	- Of the dried leguminous vegetables of heading 0713	7,7 <sup>(6)</sup>
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
1201	Soya beans, whether or not broken:	
1201 10 00	- Seed <sup>(3)</sup>	Free <sup>(6)</sup>
1201 90 00	- Other	Free <sup>(6)</sup>
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:	
1202 30 00	- Seed <sup>(3)</sup>	Free <sup>(6)</sup>
	- Other:	
1202 41 00	- - In shell	Free <sup>(6)</sup>
1202 42 00	- - Shelled, whether or not broken	Free <sup>(6)</sup>
1203 00 00	Copra	Free <sup>(6)</sup>
1204 00	Linseed, whether or not broken:	
1204 00 10	- For sowing <sup>(3)</sup>	Free <sup>(6)</sup>
1204 00 90	- Other	Free <sup>(8)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1205	Rape or colza seeds, whether or not broken:	
1205 10	- Low erucic acid rape or colza seeds:	
1205 10 10	- - For sowing <sup>(3)</sup>	Free <sup>(6)</sup>
1205 10 90	- - Other	Free <sup>(6)</sup>
1205 90 00	- Other	Free <sup>(6)</sup>
1206 00	Sunflower seeds, whether or not broken:	
1206 00 10	- For sowing <sup>(3)</sup>	Free <sup>(6)</sup>
	- Other:	
1206 00 91	- - Shelled; in grey-and-white-striped shell	Free <sup>(6)</sup>
1206 00 99	- - Other	Free <sup>(6)</sup>
1207	Other oil seeds and oleaginous fruits, whether or not broken:	
1207 10 00	- Palm nuts and kernels	Free <sup>(6)</sup>
	- Cotton seeds:	
1207 21 00	- - Seed <sup>(3)</sup>	Free <sup>(6)</sup>
1207 29 00	- - Other	Free <sup>(6)</sup>
1207 30 00	- Castor oil seeds	Free <sup>(6)</sup>
1207 40	- Sesamum seeds:	
1207 40 10	- - Seed <sup>(3)</sup>	Free <sup>(6)</sup>
1207 40 90	- - Other	Free <sup>(6)</sup>
1207 50	- Mustard seeds:	
1207 50 10	- - Seed <sup>(3)</sup>	Free <sup>(6)</sup>
1207 50 90	- - Other	Free <sup>(6)</sup>
1207 60 00	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	Free <sup>(6)</sup>
1207 70 00	- Melon seeds	Free <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
	- Other:	
1207 91	- - Poppy seeds:	
1207 91 10	- - - Seed <sup>(3)</sup>	Free <sup>(6)</sup>
1207 91 90	- - - Other	Free <sup>(6)</sup>
1207 99	- - Other:	
1207 99 20	- - - Seed <sup>(3)</sup>	Free <sup>(6)</sup>
	- - - Other:	
1207 99 91	- - - - Hemp seeds	Free <sup>(6)</sup>
1207 99 96	- - - - Other	Free <sup>(6)</sup>
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
1208 10 00	- Of soya beans	4,5 <sup>(6)</sup>
1208 90 00	- Other	Free <sup>(6)</sup>
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	
1404	Vegetable products not elsewhere specified or included:	
1404 90 00	- Other	Free <sup>(6)</sup>
15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats, animal or vegetable waxes	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1507 10	- Crude oil, whether or not degummed:	
1507 10 10	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
1507 10 90	- - Other	6,4 <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1507 90	- Other:	
1507 90 10	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1507 90 90	- - Other	9,6 <sup>(6)</sup>
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified:	
1508 10	- Crude oil:	
1508 10 10	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	Free <sup>(6)</sup>
1508 10 90	- - Other	6,4 <sup>(6)</sup>
1508 90	- Other:	
1508 90 10	- - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1508 90 90	- - Other	9,6 <sup>(6)</sup>
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:	
	- Sunflower-seed or safflower oil and fractions thereof:	
1512 11	- - Crude oil:	
1512 11 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
	- - - Other:	
1512 11 91	- - - - Sunflower-seed oil	6,4 <sup>(6)</sup>
1512 11 99	- - - - Safflower oil	6,4 <sup>(6)</sup>
1512 19	- - Other:	
1512 19 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1512 19 90	- - - Other	9,6 <sup>(6)</sup>
	- Cotton-seed oil and its fractions:	
1512 21	- - Crude oil, whether or not gossypol has been removed:	
1512 21 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
1512 21 90	- - - Other	6,4 <sup>(6)</sup>
1512 29	- - Other:	
1512 29 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1512 29 90	- - - Other	9,6 <sup>(6)</sup>
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:	
	- Low-erucic-acid rape or colza oil and its fractions:	
1514 11	- - Crude oil:	
1514 11 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
1514 11 90	- - - Other	6,4 <sup>(6)</sup>
1514 19	- - Other:	
1514 19 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1514 19 90	- - - Other	9,6 <sup>(6)</sup>
	- Other:	
1514 91	- - Crude oil:	
1514 91 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
1514 91 90	- - - Other	6,4 <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
1514 99	- - Other:	
1514 99 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1514 99 90	- - - Other	9,6 <sup>(6)</sup>
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
	- Linseed oil and its fractions:	
1515 11 00	- - Crude oil	3,2 <sup>(6)</sup>
1515 19	- - Other:	
1515 19 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1515 19 90	- - - Other	9,6 <sup>(6)</sup>
	- Maize (corn) oil and its fractions:	
1515 21	- - Crude oil:	
1515 21 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>
1515 21 90	- - - Other	6,4 <sup>(6)</sup>
1515 29	- - Other:	
1515 29 10	- - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
1515 29 90	- - - Other	9,6 <sup>(6)</sup>
1515 90	- Other:	
	- - Other oils and their fractions:	
	- - - Crude oils:	
1515 90 40	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	3,2 <sup>(6)</sup>



CN code	Description	Conventional rate of duty (%)
1	2	3
	- - - - Other:	
1515 90 51	- - - - - Solid, in immediate packings of a net content not exceeding 1 kg	12,8 <sup>(6)</sup>
1515 90 59	- - - - - Solid, other; fluid	6,4 <sup>(6)</sup>
	- - - Other:	
1515 90 60	- - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>
	- - - - Other:	
1515 90 91	- - - - - Solid, in immediate packings of a net content not exceeding 1 kg	12,8 <sup>(6)</sup>
1515 90 99	- - - - - Solid, other; fluid	9,6 <sup>(6)</sup>
1516	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:	
1516 20	- Vegetable fats and oils and their fractions:	
	- - Other:	
1516 20 91	- - - In immediate packings of a net content not exceeding 1 kg	12,8 <sup>(6)</sup>
	- - - Other:	
1516 20 95	- - - - Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup>	5,1 <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
	- - - - Other:	
1516 20 96	- - - - - Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils	9,6 <sup>(6)</sup>
1516 20 98	- - - - - Other	10,9 <sup>(6)</sup>
1518 00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:	
	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption <sup>(7)</sup> :	
1518 00 31	- - Crude	3,2 <sup>(6)</sup>
1518 00 39	- - Other	5,1 <sup>(6)</sup>
	- Other	
1518 00 91	- - Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	7,7 <sup>(6)</sup>
	- - Other:	
1518 00 95	- - - Inedible mixtures or preparations of animal, or of animal and vegetable or microbial fats and oils and their fractions	2 <sup>(6)</sup>
1518 00 99	- - - Other	7,7 <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
23	Residues and waste from the food industries; prepared animal fodder	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	
2302 30	- Of wheat:	
2302 30 10	- - Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t <sup>(2)</sup> <sup>(5)</sup>
2302 30 90	- - Other	89 €/t <sup>(2)</sup>
2302 40	- Of other cereals:	
	- - Other:	
2302 40 10	- - - Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1,5 % by weight	44 €/t <sup>(2)</sup> <sup>(5)</sup>
2302 40 90	- - - Other	89 €/t <sup>(2)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:	
2303 10	- Residues of starch manufacture and similar residues:	
	- - Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:	
2303 10 11	- - - Exceeding 40 % by weight	320 €/t <sup>(2)</sup>
2303 10 19	- - - Not exceeding 40 % by weight	Free <sup>(6)</sup>
2303 10 90	- - Other	Free <sup>(6)</sup>
2303 20	- Beet-pulp, bagasse and other waste of sugar manufacture:	
2303 20 10	- - Beet-pulp	Free <sup>(6)</sup>
2303 20 90	- - Other	Free <sup>(6)</sup>
2303 30 00	- Brewing or distilling dregs and waste	Free <sup>(6)</sup>
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free <sup>(6)</sup>
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	Free <sup>(6)</sup>
2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305:	
2306 10 00	- Of cotton seeds	Free <sup>(6)</sup>
2306 20 00	- Of linseed	Free <sup>(6)</sup>

CN code	Description	Conventional rate of duty (%)
1	2	3
2306 30 00	- Of sunflower seeds	Free <sup>(6)</sup>
	- Of rape or colza seeds:	
2306 41 00	- - Of low erucic acid rape or colza seeds	Free <sup>(6)</sup>
2306 49 00	- - Other	Free <sup>(6)</sup>
2306 50 00	- Of coconut or copra	Free <sup>(6)</sup>
2306 60 00	- Of palm nuts or kernels	Free <sup>(6)</sup>
2306 90	- Other:	
2306 90 05	- - Of maize (corn) germ	Free <sup>(6)</sup>
	- - Other:	
2306 90 90	- - - Other	Free <sup>(6)</sup>
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:	
2308 00 90	- Other	1,6 <sup>(6)</sup>
2309	Preparations of a kind used in animal feeding:	
2309 90	- Other:	
2309 90 20	- - Products referred to in additional note 5 to this chapter	Free <sup>(6)</sup>
	- - Other, including premixes:	
	- - - Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:	

CN code	Description	Conventional rate of duty (%)
1	2	3
	- - - - Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:	
	- - - - - Containing no starch or containing 10 % or less by weight of starch:	
2309 90 31	- - - - - Containing no milk products or containing less than 10 % by weight of such products	23 €/t <sup>(2)</sup> <sup>(6)</sup>
	- - - - - Containing more than 10 % but not more than 30 % by weight of starch:	
2309 90 41	- - - - - Containing no milk products or containing less than 10 % by weight of such products	55 €/t <sup>(2)</sup> <sup>(6)</sup>
	- - - - - Containing more than 30 % by weight of starch:	
2309 90 51	- - - - - Containing no milk products or containing less than 10 % by weight of such products	102 €/t <sup>(2)</sup> <sup>(6)</sup>
	- - - Other	
2309 90 91	- - - - Beet-pulp with added molasses	12 <sup>(6)</sup>
2309 90 96	- - - - Other	9,6 <sup>(6)</sup>

- (1) The Union undertakes to apply, except for products originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus, a duty at such a level and in such a manner that the duty-paid import price for such cereals shall not be greater than the effective intervention price (or in the event of a modification of the current system, the effective support price) increased by 55 %. The duty applied shall not in any case exceed the duty shown in column 3, for the cereals of the following headings:
- ex 1001 wheat,
- 1002 rye,
- ex 1005 maize, except hybrid seed, and
- ex 1007 sorghum, except hybrids for sowing.
- (2) WTO tariff quota. This quota is not applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.
- (3) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.
- (4) Customs duty rate applicable to products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus.

- (5) Customs duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where a rate of EUR 95/t applies.
- (6) Customs duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an ad valorem duty rate of 50 % applies.
- (7) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).
- (8) Customs duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an ad valorem duty rate of 10 % applies until 31 December 2024, an ad valorem duty rate of 20 % applies from 1 January 2025 until 31 December 2025 and an ad valorem duty rate of 50 % applies from 1 January 2026.
-