Commission Implementing Regulation (EU) 2016/1047 of 28 June 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1047

of 28 June 2016

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

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular points (b) and (d) of Article 9(1) thereof,

Whereas:

(1) Regulation (EEC) No 2658/87 established a goods nomenclature (hereinafter referred to as the 'Combined Nomenclature' or the 'CN') to meet, at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the importation or exportation of goods.

(2) Council Decision (EU) 2016/971[(2)] provides for an elimination or a reduction of customs duties for a certain number of products. In order to implement the measures provided for in that Decision in the Combined Nomenclature, it is necessary to identify the products concerned through CN codes. Where existing CN codes regroup a wider group of products than those affected by the elimination or reduction of customs duties, the duty free treatment or duty reduction should be granted only to the products listed in the Decision.

(3) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.

(4) Since Decision (EU) 2016/971 enters into force on 1 July 2016, this Regulation should enter into force as a matter of urgency and apply from the date of entry into force of the Decision.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

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

Changes to legislation: Commission Implementing Regulation (EU) 2016/1047 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 2

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

It shall apply from 1 July 2016.

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

Done at Brussels, 28 June 2016.

For the Commission

The President

Jean-Claude JUNCKER

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ANNEX

Annex I to Regulation (EEC) No 2658/87 is amended as follows:

(a) in Part One, in Section II, the following point G is added:

G. **Duty-Free Treatment of 'Multi-component integrated circuits' (MCOs):**

1. Relief from customs duty applies to 'Multi-component integrated circuits' (MCOs), which are defined as:

a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 8532, 8533, 8541, or inductors classifiable under heading 8504, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition in the previous subparagraph:

1. 'Components' may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. 'Silicon based' means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) 'Silicon based sensors' consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. 'Physical or chemical quantities' relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) 'Silicon based actuators' consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) 'Silicon based resonators' are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) 'Silicon based oscillators' are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a

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predefined frequency that depends on the physical geometry of these structures.

2. Goods eligible for relief from customs duty referred to in paragraph 1 may fall within the following CN subheadings:

8422 90 10, 8422 90 90, 8431 20 00, 8443 91 10, 8450 90 00, 8466 10 31, 8466 10 38, 8466 20 20, 8466 20 91, 8466 20 98, 8466 91 20, 8466 91 95, 8466 92 20, 8466 92 80, 8466 93 30, 8466 93 70, 8466 94 00, 8476 90 00, 8504 90 11, 8504 90 18, 8504 90 99, 8518 90 00, 8522 90 49, 8522 90 80, 8529 10 11, 8529 10 31, 8529 10 39, 8529 10 65, 8529 10 80, 8529 90 65, 8529 90 92, 8529 90 97, 8530 90 00, 8535 10 00, 8535 21 00, 8535 29 00, 8535 30 10, 8535 30 90, 8535 40 00, 8535 90 00, 8536 10 10, 8536 10 50, 8536 10 90, 8536 20 10, 8536 20 90, 8536 30 10, 8536 30 30, 8536 30 90, 8536 41 10, 8536 41 90, 8536 49 00, 8536 50 11, 8536 50 15, 8536 50 19, 8536 50 80, 8536 61 10, 8536 61 90, 8536 69 90, 8536 70 00, 8536 90 01, 8536 90 85, 8537 10 10, 8537 10 91, 8537 10 99, 8537 20 91, 8537 20 99, 8538 10 00, 8538 90 11, 8538 90 19, 8538 90 91, 8538 90 99, 8548 90 90, 9025 90 00, 9027 90 10, 9027 90 80, 9030 90 85, 9032 10 20, 9032 10 81, 9032 10 89, 9032 20 00,9032 89 00, 9032 90 00, 9033 00 00, 9114 90 00, 9305 10 00, 9305 20 00, 9305 99 00, 9306 21 00, 9306 29 00, 9306 30 10, 9306 30 30, 9306 30 90, 9306 90 10, 9306 90 90,

3. Upon presentation of the customs declaration for release for free circulation of MCOs to the customs authorities of a Member State, the declarant shall indicate the code ‘Y035’ in box 44 of the SAD (Regulation (EU) 341/2016 (Annex 9)).

(b) Part Two is amended as follows:

(1) the rows concerning CN codes 3215 to 3215 90 00 are replaced by the following:

‘3215	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:**		
	– – **Printing ink:**		
3215 11 00	– – **Black**	6,5[a]	—
3215 19 00	– – **Other**	6,5[b]	—
3215 90 00	– **Other**	6,5[c]	—

a	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39, and incorporating mechanical or electrical components: **Free**
b	Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39, and incorporating mechanical or electrical components **Free**
c	Solid ink in engineered shapes for insertion into apparatus of subheadings 8443 31, 8443 32 or 8443 39: **Free**’

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(2) the row concerning CN code 3506 91 00 is replaced by the following:

‘3506 91 00	– – **Adhesives based on polymers of headings 3901 to 3913 or on rubber**	6,5[a]’	—

a Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels: **4,9 %**’

(3) the row concerning CN code 3701 30 00 is replaced by the following:

3701 30 00	– **Other plates and film, with any side exceeding 255 mm**	4,9	m^2

(4) the row concerning CN code 3701 99 00 is replaced by the following:

3701 99 00	– – **Other**	4,9	—

(5) the rows concerning CN codes 3705 90 10 and 3705 90 90 are replaced by the following:

3705 90 10	– – Microfilms	**Free**	—
3705 90 90	– – Other	**Free**	—

(6) the rows concerning CN codes 3707 90 20 and 3707 90 90 are replaced by the following:

‘3707 90 20	– – Developers and fixers	**4,5**[a]	—
3707 90 90	– – Other	**Free**	—

a Thermoplastic or electrostatic toner cartridges (without moving parts) for insertion into apparatus of HS subheadings 844331, 844332 or 844339: **Free**’.

(7) the rows concerning CN codes 3907 99 to 3907 99 90 are replaced by the following:

‘3907 99	– – **Other:**		

a Thermoplastic liquid crystal aromatic polyester copolymers: **4,9**’