Council Regulation (EU) 2015/802 of 19 May 2015 suspending the autonomous Common Customs Tariff duties on certain heavy oils and similar products

COUNCIL REGULATION (EU) 2015/802

of 19 May 2015

suspending the autonomous Common Customs Tariff duties on certain heavy oils and similar products

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) Under heading 2710 of the Combined Nomenclature laid down in Annex I to Council Regulation (EEC) No 2658/87[(1)], autonomous Common Customs Tariff duties ('customs duties') on certain oils and similar products in which the weight of the non-aromatic constituents exceeds that of the aromatic constituents are suspended, provided that those oils and similar products are destined to undergo a specific process and are subject to the end-use procedure laid down in Commission Regulation (EEC) No 2454/93[(2)] ('the end-use procedure').

(2) Certain oils and similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents ('heavy oils and similar products') were, until 3 April 2013, also classified under heading 2710, and thereby enjoyed a duty free treatment for an indefinite period.

(3) However, as from 4 April 2013, those heavy oils and similar products have been classified under heading 2707, without any duty free treatment.

(4) With effect from 1 July 2014, Council Regulation (EU) No 1387/2013[(3)] granted those heavy oils and similar products a temporary suspension of autonomous customs duties.

(5) However, given that in the Union there is no supply of such heavy oils and similar products, the temporary suspension of autonomous customs duties should have been applied without the interruption during the period from 4 April 2013 to 30 June 2014, provided that those heavy oils and similar products were destined for use as refinery feedstock to undergo a specific process and were subject to the end-use procedure.

(6) Therefore, with a view to adequately ensuring the benefit of the temporary suspension of autonomous customs duties in respect of those heavy oils and similar products falling under CN code 2707 99 99, the temporary suspension should apply with retroactive effect from 4 April 2013 to 30 June 2014.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EU) 2015/802. (See end of Document for details)*

(7) In order to give effect to such retroactive suspension of autonomous customs duties, the retroactive effect of the corresponding end-use authorisation, as laid down in Article 294(3) of Regulation (EEC) No 2454/93, should also be extended to 4 April 2013,

HAS ADOPTED THIS REGULATION:

Article 1

From 4 April 2013 to 30 June 2014, the autonomous customs duties on heavy oils and similar products falling under CN code 2707 99 99 destined for use as refinery feedstock to undergo one of the specific processes described in additional note 5 to Chapter 27 of Part Two of the Combined Nomenclature laid down in Annex I to Regulation (EEC) No 2658/87 shall be suspended, provided that the rules on the end-use procedure laid down in Articles 291 to 300 of Regulation (EEC) No 2454/93 are applied.

For the purposes of the first paragraph, the retroactive effect of an end-use authorisation as laid down in Article 294(3) of Regulation (EEC) No 2454/93 may be extended to 4 April 2013 provided that all the conditions laid down in Article 294(3) of that Regulation are met.

Article 2

This Regulation shall enter into force on the twentieth 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, 19 May 2015.

For the Council

The President

E. RINKĒVIČS