Commission Implementing Regulation (EU) No 920/2014 of 21 August 2014 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) No 920/2014

of 21 August 2014

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 Article 9(1)(a) thereof,

Whereas:

(1) Regulation (EEC) No 2658/87 established a nomenclature of goods (hereinafter referred to as the 'Combined Nomenclature'), which is set out in Annex I to that Regulation.

(2) The classification of pieces of fish meat as fillets or other fish meat in heading 0304 of the Combined Nomenclature depends on whether such pieces can be identified as having been obtained from fish fillets.

(3) The term 'loins' is used as a synonym for fillets of big fish in the Combined Nomenclature. Since heading 1604 of the Combined Nomenclature, covering prepared or preserved fish, makes already reference to 'fillets known as loins' such a reference should also be introduced in Chapter 3 of the Combined Nomenclature, covering fish.

(4) Taking into account the anatomy of big fish such as tuna (of the genus *Thunnus*), swordfish (*Xiphias gladius*), marlin, sailfish and spearfish (of the family *Istiophoridae*), as well as oceanic sharks (*Hexanchus griseus; Cetorhinus maximus*; family *Alopiidae*; *Rhincodon typus*; family *Carcharhinidae*; family *Sphyrnidae*; family *Isuridae*), a maximum of four relatively large fish fillets per fish can be obtained (from the right and left side as well as from the upper and lower side).

(5) In order to ensure a consistent application of the Combined Nomenclature, the classification of fish fillets referred to as 'loins' (whether or not cut into pieces) obtained from big fish, under heading 0304, should be clarified.

(6) An Additional Note should therefore be inserted in Chapter 3 of Part Two of the Combined Nomenclature to ensure its uniform interpretation throughout the Union.

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

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

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 920/2014. (See end of Document for details)*

HAS ADOPTED THIS REGULATION:

Article 1

In Chapter 3 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87 the following Additional note 2 is added:

2. For the purposes of the CN subheadings referred to in the third subparagraph, the term "fillets" includes "loins", i.e. the strips of meat constituting the upper or lower, right or left, side of a fish insofar as the head, guts, fins (dorsal, anal, caudal, ventral, pectoral) and bones (spinal column or main backbone, ventral or costal bones, branchial bone or stapes, etc.) have been removed.

The classification of such products as fillets is unaffected by cutting them into pieces, provided that these pieces can be identified as having been obtained from fillets.

The provisions of the first two subparagraphs apply to the following fish:

(a) tuna (of the genus *Thunnus*) of CN subheadings 0304 49 90 and 0304 87 00,

(b) swordfish (*Xiphias gladius*) of CN subheadings 0304 45 00 and 0304 84 00,

(c) marlin, sailfish and spearfish (of the family *Istiophoridae*) of CN subheadings 0304 49 90 and 0304 89 90,

(d) oceanic sharks (*Hexanchus griseus*; *Cetorhinus maximus*; family *Alopiidae*; *Rhincodon typus*; family *Carcharhinidae*; family *Sphyrnidae*; family *Isuridae*) of CN subheadings 0304 49 90 and 0304 89 59.

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, 21 August 2014.

For the Commission,

On behalf of the President,

Karel DE GUCHT

Member of the Commission