Council Regulation (EU) No 1326/2013 of 9 December 2013 amending Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

COUNCIL REGULATION (EU) No 1326/2013

of 9 December 2013

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) Until 2012, sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of any material were classified in different Chapters of the Harmonised System nomenclature, depending on the nature or constituent material of the article. Different rates of customs duty were associated with those articles. This led to a complex tariff system of classification.

(2) In 2012, a single heading 961900 was created in the Harmonised System to cover those sanitary articles. However, the same complex tariff system of classification was kept under the new heading, which was divided into twelve subheadings according to the constituent material, each corresponding to a different conventional rate of duty.

(3) That complex system has been found to lead to unnecessary difficulties and burdens in the application of the Combined Nomenclature. In the interest of legislative simplification and to avoid unnecessary difficulties in applying the Combined Nomenclature, it is therefore appropriate to simplify both the Combined Nomenclature and the tariff structure for those sanitary articles, in order to implement four categories of products (instead of eight), each of them associated with a single autonomous rate of duty.

(4) Council Regulation (EEC) No 2658/87[(1)] should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2658/87 is hereby amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 2014.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EU) No 1326/2013. (See end of Document for details)*

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

Done at Brussels, 9 December 2013.

For the Council

The President

A. PABEDINSKIENĖ

***Changes to legislation:** There are currently no known outstanding effects for the Council Regulation (EU) No 1326/2013. (See end of Document for details)*

ANNEX

In Annex I to Regulation (EEC) No 2658/87, the entries for CN codes 9619 00 to 9619 00 90 in Chapter 96 of Section XX of Part Two, are replaced by the following:

"**9619 00**	**Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material:**		
9619 00 30	– Of wadding of textile materials	[a]	—
	– Of other textile materials:		
9619 00 40	– – Sanitary towels (pads), tampons and similar articles	[b]	—
9619 00 50	– – Napkins and napkin liners for babies, and similar articles	[c]	—
	– Of other materials:		
	– – Sanitary towels (pads), tampons and similar articles:		
9619 00 71	– – – Sanitary towels (pads)	[d]	—
9619 00 75	– – – Tampons	[d]	—
9619 00 79	– – – Other	[d]	—
	– – Napkins and napkin liners for		

a Autonomous rate of duty: 3,8 %.
Conventional rate of duty:
— Of man made fibres: 5 %,
— Other than of man made fibres: 3,8 %.

b Autonomous rate of duty: 6,3 %.
Conventional rate of duty:
— Knitted or crocheted: 12 %,
— Other: 10,5 %.

c Autonomous rate of duty: 10,5 %.
Conventional rate of duty:
— Knitted or crocheted: 12 %,
— Other: 10,5 %.

d Autonomous rate of duty: Free.
Conventional rate of duty:
— Of paper pulp, paper, cellulose wadding or webs of cellulose fibres: Free,
— Of other materials: 6,5 %.".