



Council of the  
European Union

Brussels, 22 May 2023  
(OR. en)

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**Interinstitutional File:**  
**2023/0157(NLE)**

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9625/23  
ADD 1

UD 112  
ENFOCUSTOM 59  
ECOFIN 456  
FISC 97  
MI 435  
COMER 60  
TRANS 196

## PROPOSAL

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 17 May 2023

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.: COM(2023) 259 final

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Subject: ANNEX to the Proposal for a Council Regulation amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold

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Delegations will find attached document COM(2023) 259 final.

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Encl.: COM(2023) 259 final



Brussels, 17.5.2023  
COM(2023) 259 final

ANNEX

**ANNEX**

**to the**

**Proposal for a Council Regulation**

**amending Regulation (EEC) No 2658/87 as regards the introduction of a simplified tariff treatment for the distance sales of goods and Regulation (EC) No 1186/2009 as regards the elimination of the customs duty relief threshold**

## ANNEX

- (a) In Annex I [to Council Regulation (EEC) No 2658/87], Summary, the following point is inserted:

‘G. SIMPLIFIED TARIFF TREATMENT FOR DISTANCE SALES’

- (b) In Annex I [to Council Regulation (EEC) No 2658/87], Part One, Section II, the following point G is inserted:

‘G. Simplified tariff treatment for distance sales

The simplified tariff treatment for distance sales is based on a five-tier bucket system. Each bucket includes a duty rate and a reference to the relevant chapters of Annex 1 Part Two [to Council Regulation (EEC) No 2658/87] to which the duty rate concerned shall apply.’

### **Bucket A: 0% ad valorem**

<b>Chapter</b>	<b>Description</b>
14	Vegetable plaiting materials; Vegetable products not elsewhere specified or included
26	Ores, slag and ash
47	Pulp of wood or of other fibrous cellulosic material; Recovered (waste and scrap) paper or paperboard
48	Paper and paperboard; Articles of paper pulp, of paper or of paperboard
49	Printed books, newspapers, pictures and other products of the printing industry; Manuscripts, typescripts and plans
80	Tin and articles thereof
97	Works of art, collectors’ pieces and antiques

### **Bucket B: 5% ad valorem**

<b>Chapter</b>	<b>Description</b>
05	Products of animal origin, not elsewhere specified or included
25	Salt; Sulphur; Earths and stone; Plastering materials, lime and cement
27	Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes’ and dental preparations with a basis of plaster
43	Furskins and artificial fur; Manufactures thereof
45	Cork and articles of cork
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
66	Umbrellas, Sun umbrellas, Walking sticks, Seat-sticks, Whips, Riding-Crops and parts thereof
67	Prepared feathers and down and articles made of feathers or of down; Artificial flowers; Articles of human hair
68	Articles of stone, plaster, cement, asbestos, mica or similar materials

71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; Imitation jewellery; Coin
73	Articles of iron or steel
75	Nickel and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
82	Tools, implements, cutlery, spoons and forks, of base metal; Parts thereof of base metal
83	Miscellaneous articles of base metal
84	Boilers, machinery and mechanical appliances; parts thereof
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
86	Railway or tramway locomotives, rolling stock and parts thereof; Railway or tramway track fixtures and fittings and parts thereof; Mechanical (including electromechanical) traffic signalling equipment of all kinds
89	Ships, boats and floating structures
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; Parts and accessories thereof
91	Clocks and watches and parts thereof
92	Musical instruments; Parts and accessories of such articles
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; Luminaires and lighting fittings, not elsewhere specified or included; Illuminated signs, illuminated nameplates and the like; Prefabricated buildings
95	Toys, games and sports requisites; Parts and accessories thereof

### Bucket C: 8% ad valorem

Chapter	Description
28	Inorganic chemicals; Organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29	Organic chemicals
30	Pharmaceutical products
31	Fertilisers
32	Tanning or dyeing extracts; Tannins and their derivatives; Dyes, pigments and other colouring matter; Paints and varnishes; Putty and other mastics; Inks
33	Essential oils and resinoids; Perfumery, cosmetic or toilet preparations
36	Explosives; Pyrotechnic products; Matches ; Pyropholic alloys; Certain combustible preparations
37	Photographic or cinematographic goods

38	Miscellaneous chemical products
39	Plastics and articles thereof
40	Rubber and articles thereof
41	Raw hides and skins (other than furskins) and leather
44	Wood and articles of wood; Wood charcoal
50	Silk
51	Wool, fine or coarse animal hair; Horsehair yarn and woven fabric
52	Cotton
53	Other vegetable textile fibres; Paper yarn and woven fabrics or paper yarn
54	Man-made filaments; Strip and the like or man-made textile materials
55	Man-made staple fibres
56	Wadding, felt and nonwovens; Special yarns; Twine, cordage, ropes and cables and articles thereof
57	Carpets and other textile floor coverings
58	Special woven fabrics; Tufted textile fabrics; Lace; Tapestries; Trimmings; Embroidery
59	Impregnated, coated, covered or laminated textile fabrics; Textile articles of a kind suitable for industrial use
60	Knitted or crocheted fabrics
65	Headgear and parts thereof
69	Ceramic Products
72	Iron and steel
74	Copper and articles thereof
76	Aluminium and articles thereof
81	Other Base metals; Cermets; Articles thereof
88	Aircraft, spacecraft and parts thereof
96	Miscellaneous manufactured articles

**Bucket D: 12% ad valorem**

Chapter	Description
6	Live trees and other plants; Bulbs, roots and the like; Cut flowers and ornamental foliage
12	Oil seeds and oleaginous fruits; Miscellaneous grains, seeds and fruit; Industrial or medicinal plants; Straw and fodder
18	Cocoa and cocoa preparations
35	Albuminoidal substances; Modified starches; Glues; Enzymes
42	Articles of leather; Saddlery and harness; Travel goods, handbags and similar containers; Articles of animal gut (other than silkworm gut)
61	Articles of apparel and clothing accessories, knitted or crocheted
62	Articles of apparel and clothing accessories, not knitted or crocheted
63	Other made-up textile articles; Sets; Worn clothing and worn textile articles; Rags

87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
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**Bucket E: 17% ad valorem**

Chapter	Description
1	Live animals
2	Meat and edible meat offal
3	Fish and crustaceans, molluscs and other aquatic invertebrates
4	Dairy produce; Birds' eggs; Natural honey; Edible products of animal origin, not elsewhere specified or included
7	Edible vegetables and certain roots and tubers
8	Edible fruit and nuts; Peel of citrus fruit or melons
9	Coffee, tea, mate and spices
10	Cereals
11	Products of the milling industry; Malt; Starches; Inulin; Wheat gluten
13	Lac; Gums, resins and other vegetable saps and extracts
15	Animal, vegetable or microbial fats and oils and their cleavage products; Prepared edible fats; Animal or vegetable waxes
16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects
17	Sugars and Sugar confectionery
19	Preparations of cereals, flour, starch or milk; Pastrycooks' products
20	Preparations of vegetables, fruit, nuts or other parts of plants
21	Miscellaneous edible preparations
22	Beverages, spirits and vinegar
23	Residues and waste from the food industries; Prepared animal fodder
24	Tobacco and manufactured tobacco substitutes; Products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body
64	Footwear, gaiters and the like; Parts of such articles
70	Glass and glassware