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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	13 July 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2026) 4920 final - Annex
Subject:	ANNEX to the COMMISSION DELEGATED REGULATION (EU) .../... amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

Delegations will find attached document C(2026) 4920 final - Annex.

Encl.: C(2026) 4920 final - Annex



EUROPEAN
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Brussels, 13.7.2026
C(2026) 4920 final

ANNEX

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) .../...

**amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as
regards the list of relevant commodities and relevant products**

{SWD(2026) 194 final}

ANNEX

The table in Annex I to Regulation (EU) 2023/1115 is amended as follows:

- (1) in the column 'Relevant commodity', the following table note (1) is added after the entry 'Cattle':

'(1) This Regulation only applies to cattle of the genus *Bos* and its sub-generas: *Bos*, *Bibos*, *Novibos*, and *Poephagus* falling under HS subheadings 0102 21 and 0102 29. It does not apply to buffalo (*Syncerus* genus) or bison (*Bison* genus) or any other live bovine animals.'
- (2) in the column 'Relevant commodity', the following table note (2) is added after the entry 'Oil palm':

'(2) This Regulation applies to oil palm of *Elaeis* spp. (including *Elaeis guineensis*). It does not apply to babassu oil from genus *Attalea* spp. (including *Attalea speciosa*) and other vegetable oils from other palm tree species.'
- (3) in the column 'Relevant commodity', the following table note (3) is added after the entry 'Rubber':

'(3) This Regulation applies to rubber of *Hevea brasiliensis*. It does not apply to balata, gutta-percha, guayule, chicle and similar natural gums produced with other species and to synthetic rubber products.'
- (4) in the column 'Relevant commodity', the following table note (4) is added after the entry 'Wood':

'(4) This Regulation does not apply to bamboo, rattan and other materials of a woody nature and therefore it does also not apply to relevant products listed under the relevant commodity 'Wood' to the extent that those products are made of bamboo, rattan and other materials of a woody nature.'
- (5) in the column 'Relevant products', the following table note (5) is added to the heading 'Relevant products':

'(5) This Regulation does not apply to:

 - (a) Samples of products, which are of negligible value and quantity and can be consumed or used only to solicit orders for goods of the type they represent under the condition that the manner of presentation and quantity, for products of the same type or quality, rule out its consumption or use for any purpose other than that of seeking orders;
 - (b) Products which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research under the condition that the products to be analysed, examined or tested are either completely used up or destroyed in the course

of the examination, analysis or testing, or kept or returned for no other reason and purposes than complying with legal or contractual obligations related to examination, analysis or testing.’;

(6) the column ‘Relevant products’ is amended as follows:

- (a) the entry ‘0102 21, 0102 29 Live cattle’ is replaced by the following:
‘ex 0102 Live cattle’;
- (b) after the entry ‘ex 0206 10 Edible offal of cattle, fresh or chilled’, the following entry is inserted:
‘ex 0206 21 00 Frozen cattle tongues’;
(This provision shall apply from 30 December 2027)
- (c) the entries ‘ex 4101 Raw hides and skins of cattle (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split’, ‘ex 4104 Tanned or crust hides and skins of cattle, without hair on, whether or not split, but not further prepared’ and ‘ex 4107 Leather of cattle, further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 4114’ are deleted;
- (d) after the entry ‘1802 Cocoa shells, husks, skins and other cocoa waste’ the following text is added:
‘(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)’;
- (e) after the entry ‘0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion’ the following entry is inserted:
‘2101 11 00 Extracts, essences, and concentrates of coffee’;
(This provision shall apply from 30 December 2027)
- (f) the entries ‘1207 10 Palm nuts and kernels’, ‘1511 Palm oil and its fractions, whether or not refined, but not chemically modified’, ‘1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified’ and ‘1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excluding crude oil)’ are replaced by the following:
‘ex 1207 10 00 Palm nuts and kernels

ex 1511 Palm oil and its fractions, whether or not refined, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

ex 1513 21 Crude palm kernel and babassu oil and fractions thereof, whether or not refined, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)';

- (g) after the entry 'ex 1513 29 Palm kernel and babassu oil and their fractions, whether or not refined, other than crude oil, but not chemically modified', the following entries are inserted:

'ex 1516 20 Palm, palm kernel and babassu oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC of the European Parliament and of the Council¹, Regulation (EC) No 726/2004 of the European parliament and of the Council², or Regulation (EU) 2019/6 of the European Parliament and of the Council³)

(This provision shall apply from 30 December 2027)

ex 1518 00 Palm, palm kernel and babassu oils and their fractions boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, that contain or have been made using oil palm

¹ Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67, <http://data.europa.eu/eli/dir/2001/83/oj>).

² Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Union procedures for the authorisation and supervision of medicinal products for human use and establishing a European Medicines Agency(OJ L 136, 30.4.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/726/oj>).

³ Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43, ELI: <http://data.europa.eu/eli/reg/2019/6/oj>).

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(This provision shall apply from 30 December 2027)

ex 1520 00 Crude glycerol, glycerol waters and lyes that have been produced using oil palm’;

(This provision shall apply from 30 December 2027) ’;

- (h) the entry ‘2306 60 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils’ is replaced by the following:

‘ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils’;

- (i) after the entry ‘ex 2306 60 00 Oilcake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of palm nut or kernel fats or oils’, the following entries are inserted:

‘ex 2905 16 Octanol (octyl alcohol) and isomers thereof, that have been synthesized using oil palm

(This provision shall apply from 30 December 2027)

ex 2905 17 00 Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol), that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 2905 19 00 Other saturated monohydric alcohols, not elsewhere specified or included, that have synthesized using oil palm

(This provision shall apply from 30 December 2027) ’;

- (j) the entry ‘ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product)’ is replaced by the following:

‘ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product), that has been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

- (k) after the entry ‘ex 2905 45 Glycerol, with a purity of 95 % or more (calculated on the weight of the dry product), that has been synthesized using oil palm’, the following entry is inserted:
- ‘ex 2915 39 Esters of acetic acid, other than ethyl acetate, vinyl acetate, n-butyl acetate and dinoseb (ISO) acetate, that have been synthesized using oil palm
(This provision shall apply from 30 December 2027)’;
- (l) the entry ‘2915 70 Palmitic acid, stearic acid, their salts and esters’ is replaced by the following:
- ‘ex 2915 70 Palmitic acid, stearic acid, their salts and esters that have been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)’;
- (m) the entry ‘2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excluding formic acid, acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic acids, pentanoic acids, palmitic acid, stearic acid, their salts and esters, and acetic anhydride)’ is replaced by the following:
- ‘ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts; acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)’;
- (n) after the entry ‘ex 2915 90 Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, other than formic acid, its salts and esters, acetic acid and its salts, acetic anhydride, esters of acetic acid, mono-, di- or trichloroacetic acids, their salts and esters, propionic acid, its salts and esters that have been synthesized using oil palm, butanoic acids, pentanoic acids, their salts and esters and palmitic acid, stearic acid, their salts and esters, that have been synthesized using oil palm’ the following entries are inserted:

‘ex 2916 15 Oleic, linoleic, linolenic acids, their salts and esters that have been synthesized using oil palm

(This provision shall apply from 30 December 2027)

ex 2916 19 10 Undecenoic acids, its salts and esters that have been synthesized using oil palm

(This provision shall apply from 30 December 2027)

ex 2921 19 Acyclic monoamines and their derivatives; salts thereof, other than methylamine, di- or trimethylamine and their salts, 2-(N,N-dimethylamino)ethylchloride hydrochloride, 2-(N,N-diethylamino)ethylchloride hydrochloride and 2-(N,N-diisopropylamino)ethylchloride hydrochloride, that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 2923 90 00 Quaternary ammonium salts and hydroxides, other than choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate, that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 2924 19 00 Acyclic amides, carbamates and their salts, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO), that have been synthesized using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 3401 11 00 Soap in the form of bars, cakes, moulded pieces or shapes for toilet use (including medicated products), that contain or have been made using oil palm

(This provision shall apply from 30 December 2027)

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

ex 3401 20 Soap in forms other than bars, cakes, moulded pieces or shapes, that contain or have been made using oil palm

(This provision shall apply from 30 December 2027);

- (o) the entry ‘3823 11 Stearic acid, industrial’ is replaced by the following:
‘ex 3823 11 00 Stearic acid, industrial that has been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)’;
- (p) the entry ‘3823 12 Oleic acid, industrial’ is replaced by the following:
‘ex 3823 12 00 Oleic acid, industrial that has been synthesized using oil palm
(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)’;
- (q) the entry ‘3823 19 Industrial monocarboxylic fatty acids; acid oils from refining (excluding stearic acid, oleic acid and tall oil fatty acids)’ is replaced by the following:
‘ex 3823 19 Industrial monocarboxylic fatty acids; acid oils from refining other than stearic acid, oleic acid and tall oil fatty acids, that have been synthesized using oil palm
(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)’;
- (r) the entry ‘3823 70 Industrial fatty alcohols’ is replaced by the following:
‘ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm’;
- (s) after the entry ‘ex 3823 70 00 Industrial fatty alcohols that have been synthesized using oil palm’, the following entries are inserted:
‘ex 3824 99 Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, that contain or have been made using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027)

ex 3907 29 Other polyethers in primary forms, other than bis(polyoxyethylene) methylphosphonate, that have been made using oil palm

(not including products to the extent they are used in the manufacturing of medicinal products for human or veterinary use within the scope of Directive 2001/83/EC, Regulation (EC) No 726/2004 or Regulation (EU) 2019/6)

(This provision shall apply from 30 December 2027);

- (t) the entry ‘4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip’ is replaced by the following:
‘ex 4001 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip’;
- (u) after the entry ‘ex 4008 Plates, sheets, strips, rods and profile shapes, of vulcanised rubber other than hard rubber’, the following text is added:
‘(not including used products and second-hand products)’;
- (v) the entry ‘ex 4010 Conveyer or transmission belts or belting, of vulcanised rubber’ is deleted.
- (w) the entry ‘ex 4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber’ is replaced by the following:
‘ex 4012 90 30 Tyre treads’;
- (x) after the entry ‘ex 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber’, the following text is added:
‘(not including used products and second-hand products)’;
- (y) the entry ‘ex 4016 Other articles of vulcanised rubber other than hard rubber, not elsewhere specified in chapter 40’ is deleted.
- (z) after the entry ‘ex 4017 Hard rubber (e.g. ebonite) in all forms including waste and scrap; articles of hard rubber’, the following text is added:

‘(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including used products and second-hand products)’;

- (aa) the entry ‘1201 Soya beans, whether or not broken’ is deleted and replaced by the following:

‘1201 90 00 Soya beans, whether or not broken: other’

- (bb) the entry ‘4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms’ is replaced by the following:

‘ex 4401 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)’;

- (cc) the entry ‘4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated’ is replaced by the following:

‘ex 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated’;

- (dd) the entry ‘4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared’ is replaced by the following:

‘ex 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared

(not including used products and second-hand products)’;

- (ee) the entry ‘4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like’ is replaced by the following:

‘ex 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like

(not including used products and second-hand products)’;

- (ff) the entry ‘4405 Wood wool; wood flour’ is replaced by the following:
‘ex 4405 Wood wool; wood flour
(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)’;
- (gg) the entry ‘4406 Railway or tramway sleepers (cross-ties) of wood’ is replaced by the following:
‘ex 4406 Railway or tramway sleepers (cross-ties) of wood
(not including used products and second-hand products)’;
- (hh) the entry ‘4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm’ is replaced by the following:
‘ex 4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm
(not including used products and second-hand products)’;
- (ii) the entry ‘4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm’ is replaced by the following:
‘ex 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm’;
- (jj) the entry ‘4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed’ is replaced by the following:
‘ex 4409 Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed
(not including used products and second-hand products)’;
- (kk) the entry ‘4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not

agglomerated with resins or other organic binding substances’ is replaced by the following:

‘ex 4410 Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances

(not including used products and second-hand products)’;

- (ll) the entry ‘4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances’ is replaced by the following:

‘ex 4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances

(not including used products and second-hand products)’;

- (mm) the entry ‘4412 Plywood, veneered panels and similar laminated wood’ is replaced by the following:

‘ex 4412 Plywood, veneered panels and similar laminated wood

(not including used products and second-hand products)’;

- (nn) the entry ‘4413 Densified wood, in blocks, plates, strips or profile shapes’ is replaced by the following:

‘ex 4413 Densified wood, in blocks, plates, strips or profile shapes

(not including used products and second-hand products)’;

- (oo) the entry ‘4414 Wooden frames for paintings, photographs, mirrors or similar objects’ is replaced by the following:

‘ex 4414 Wooden frames for paintings, photographs, mirrors or similar objects

(not including used products and second-hand products)’;

- (pp) the entry ‘4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

(not including packing material used exclusively as packing material to support, protect or carry another product placed on the market)’ is replaced by the following:

‘ex 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

(not including used products and second-hand products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)’;

- (qq) the entry ‘4416 Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood, including staves’ is replaced by the following:

‘ex 4416 Casks, barrels, vats, tubs and other coopers’ products and parts thereof, of wood, including staves

(not including used products and second-hand products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)’;

- (rr) the entry ‘4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood’ is replaced by the following:

‘ex 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

(not including used products and second-hand products)’

- (ss) the entry ‘4418 Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes’ is replaced by the following:

‘ex 4418 Builders’ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes

(not including used products and second-hand products)’;

- (tt) the entry ‘4419 Tableware and kitchenware, of wood’ is replaced by the following:

‘ex 4419 Tableware and kitchenware, of wood

(not including used products and second-hand products)’;

(uu) the entry ‘4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94’ is replaced by the following:

‘ex 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94

(not including used products and second-hand products)’;

(vv) the entry ‘4421 Other articles of wood’ is replaced by the following:

‘ex 4421 Other articles of wood

(not including used products and second-hand products)’;

(ww) the entry ‘Pulp and paper of Chapters 47 and 48 of the Combined Nomenclature, with the exception of bamboo-based and recovered (waste and scrap) products’ is replaced by the following:

‘ex 47 Pulp of wood

(not including used products and second-hand products)

(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)

ex 48 Paper and Paperboard: Articles of paper pulp, of paper or of paperboard

(not including waste as defined in Article 3, point (1), of Directive 2008/98/EC)

(not including used products and second-hand products)

(not including recovered (waste and scrap) products and products derived from recovered (waste and scrap) products)

(not including single use packing material and packing containers used exclusively to support, protect or carry another product made available on the market or exported and presented with that product)

(not including packing material and packing containers clearly suitable for repetitive use used exclusively to support, protect or carry another product made available on the market or exported and presented with that product from the moment they are used for such purpose and onwards)

(not including items of correspondence and marketing and information materials exclusively accompanying another product made available on the market or exported, or supplied for marketing or information purposes free of charge)’;

(xx) the entry ‘ex 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof, of wood’ is deleted and replaced by the following:

‘ex 9401 31 00 Swivel seats with variable height adjustment, of wood
(not including used products and second-hand products)

ex 9401 41 00 Seats other than garden seats or camping equipment, convertible into beds, of wood
(not including used products and second-hand products)

ex 9401 61 00 Other seats, with wooden frames, upholstered
(not including used products and second-hand products)

ex 9401 69 00 Other seats, with wooden frames, other than upholstered
(not including used products and second-hand products)

ex 9401 80 00 Other seats, of wood
(not including used products and second-hand products)

ex 9401 91 90 Other parts of seats, of wood
(not including used products and second-hand products)’;

(yy) the entry ‘9403 30, 9403 40, 9403 50, 9403 60 and 9403 91 Wooden furniture, and parts thereof’ is replaced by the following:

‘ex 9403 30, ex 9403 40, ex 9403 50, ex 9403 60 and ex 9403 91 Wooden furniture, and parts thereof
(not including used products and second-hand products)’;

(zz) the entry ‘9406 10 Prefabricated buildings of wood’ is replaced by the following:

‘ex 9406 10 00 Prefabricated buildings of wood
(not including used products and second-hand products)’;