EUROPEAN UNION

THE EUROPEAN PARLIAMENT **THE COUNCIL**

Brussels, 28 May 2025
(OR. en)

2025/0021(COD) **PE-CONS 5/25**

POLCOM 62
AGRI 121
UD 63
COEST 258
AGRIFIN 27
CODEC 337

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on the modification of customs duties applicable to imports of certain goods originating in or exported from the Russian Federation and the Republic of Belarus

REGULATION (EU) 2025/…
OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of …

on the modification of customs duties applicable to imports of certain goods originating in or exported from the Russian Federation and the Republic of Belarus

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure[1],

[1] Position of the European Parliament of 22 May 2025 (not yet published in the Official Journal) and decision of the Council of …

Whereas:

(1) The Union's imports of urea and nitrogen-based fertilisers from the Russian Federation in 2023 were significant, at 3,6 million tonnes, and increased considerably in 2024 by comparison with 2023. The level of the Union's imports from the Russian Federation of the agricultural goods covered by this Regulation (the 'agricultural goods concerned') is relatively low for most of those goods, but could increase significantly if the current trading conditions persist.

(2) The Union's imports of the fertilisers covered by this Regulation (the 'fertilisers concerned') currently reflect a situation of economic dependence on the Russian Federation. Moreover, the imports of the agricultural goods concerned could create a similar and additional economic dependence on the Russian Federation, which should in the present circumstances be prevented and reduced in order to protect the Union's market and to safeguard the Union's food security.

(3) The Union's *erga omnes* common customs duties are the most-favoured-nation tariffs currently applied to imports of the agricultural goods concerned and fertilisers concerned (the 'goods concerned'). Those tariffs vary greatly at present. Depending on the goods concerned, some tariffs are either set at zero or set very low, while other tariffs are so high that no trade takes place.

(4) Continued imports of the goods concerned from the Russian Federation under the current conditions could make the Union vulnerable to coercive actions by the Russian Federation. In particular, a potential increase in imports of the goods concerned from the Russian Federation could disrupt the Union's market and negatively impact the Union's producers. It is therefore necessary to take appropriate tariff measures in order to address the Union's current and potential economic dependence on imports of the goods concerned from the Russian Federation. That should be done by ending the current situation where the goods concerned enter the Union's market on terms that are as favourable as those applied to goods of other origins that receive most-favoured-nation treatment.

(5) At present, imports of the fertilisers concerned from the Russian Federation are already increasing and could increase further and quickly if additional Russian production is re-oriented towards the Union. Such potential increased imports from the Russian Federation would disrupt the Union's market for the fertilisers concerned and harm the Union's producers of nitrogen fertilisers, who are already facing difficulties in competing with imports from the Russian Federation because gas prices in the Union remain high. The long-term survival of the Union's nitrogen fertiliser industry is of crucial importance for the Union's food security because the Union's agricultural sector needs the fertilisers concerned in order to produce food. Addressing the growing dependence on imports of the fertilisers concerned from the Russian Federation and preserving the viability of an autonomous Union nitrogen fertiliser industry is therefore vital to ensuring and maintaining the Union's food security. In order to prevent future dependence on imports of agricultural goods from the Russian Federation, it is also necessary to adjust the tariff levels for the agricultural goods concerned.

(6) Tariff measures should also be taken in respect of the Republic of Belarus in order to prevent potential imports to the Union from the Russian Federation being diverted through the Republic of Belarus, given the Republic of Belarus's close political and economic ties with the Russian Federation. Such diversion of potential imports could happen if the Union's tariffs on imports of the goods concerned from the Republic of Belarus were to remain unchanged. Imports of the goods concerned that originate in or are exported, directly or indirectly, from the Russian Federation and the Republic of Belarus to the Union should therefore be subject to higher customs duties than imports from other third countries.

(7) Imports from the Russian Federation and the Republic of Belarus should not benefit from any lower tariffs under the Union's tariff rate quotas on the basis of most-favoured-nation treatment. The reduced rates set out in the Union's tariff rate quotas for the goods listed in the Annexes to this Regulation should therefore not apply to goods originating in or exported, directly or indirectly, from the Russian Federation or the Republic of Belarus to the Union.

(8) The envisaged increase in customs duties is not expected to affect global food security negatively because the increase in tariffs applies only to imports into the Union and does not affect the goods concerned if they are only transiting through the Union's territory to third countries of final destination. On the contrary, the envisaged increase in Union import duties could increase the exports of the goods concerned to third countries and increase the availability of supplies in those third countries.

(9) At the same time, fertilisers play a significant role for food security as well as for the financial stability of farmers in the Union. It is therefore necessary to ensure predictable and sufficient access to fertilisers, at affordable price levels for farmers in the Union, which should in turn contribute to the stabilisation of agricultural markets. During a transitional period, the proposed measure would stimulate stepping-up production in the Union and allow for the reinforcement of alternative sources of supply from other international partners, minimising the risk that fertiliser prices for farmers in the Union increase substantially. To that end, the Commission should closely monitor the evolution of fertiliser prices on the Union's market. If fertiliser prices increase substantially, the Commission should assess the situation and take all appropriate actions to remedy such price increase.

(10) The envisaged increase in customs duties is consistent with the Union's external action in other areas, as set out in Article 21(3) of the Treaty on European Union (TEU). The state of relations between the Union and the Russian Federation has greatly deteriorated in recent years and particularly since 2022. That deterioration of relations is due to the Russian Federation's blatant disregard for international law and, in particular, its unprovoked and unjustified war of aggression against Ukraine. Since July 2014, the Union has progressively imposed restrictive measures on trade with the Russian Federation in response to the Russian Federation's actions against Ukraine.

(11) The Russian Federation is a member of the World Trade Organization ('WTO'). However, the Union is currently allowed, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization ('WTO Agreement'), and in particular Article XXI of the General Agreement on Tariffs and Trade 1994 (security exceptions), to disregard the obligation to accord to goods imported from the Russian Federation most-favoured-nation treatment, and it is not prevented from imposing import duties higher than those contained in the Union's schedule of tariff commitments on trade in goods, if the Union considers such measures to be necessary in order to protect the Union's essential security interests.

(12) Relations between the Union and the Republic of Belarus have also deteriorated in recent years due to the Republic of Belarus's disregard for international law, fundamental freedoms and human rights, as well as its support for the Russian Federation's war of aggression against Ukraine. Since October 2020, the Union has progressively imposed restrictive measures on trade with the Republic of Belarus.

(13) The Republic of Belarus is not a member of the WTO. The Union is therefore not obliged, by virtue of the WTO Agreement, to accord to goods from the Republic of Belarus most-favoured-nation treatment and other treatment in line with that Agreement. In addition, existing trade agreements between the Union and the Republic of Belarus allow actions justified on the basis of applicable exception clauses, in particular security exceptions.

(14) In order to ensure uniform conditions for the implementation of this Regulation as regards the laying down of arrangements for the monitoring of import volumes, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[2].

(15) In accordance with the principle of proportionality, it is necessary and appropriate to lay down rules increasing tariffs on the goods concerned with immediate effect, firstly in order to achieve the basic objective of ensuring that the goods concerned that originate in or are exported, directly or indirectly, from the Russian Federation and the Republic of Belarus do not disturb the Union's market for the goods concerned and, secondly, in order to implement the Common Commercial Policy and to reduce the Union's imports of the goods concerned from the Russian Federation and the Republic of Belarus in response to concerns that such imports could negatively affect the Union's internal market and impair the Union's food security. This Regulation does not go beyond what is necessary to achieve the objectives pursued in accordance with Article 5(4) TEU.

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[2] Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: http://data.europa.eu/eli/reg/2011/182/oj).

(16) In order to prevent further economic dependence of the Union on imports of the goods concerned from the Russian Federation and the Republic of Belarus, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAVE ADOPTED THIS REGULATION:

Article 1

1. Goods classified under the Combined Nomenclature (CN) codes listed in Annex I that are imported into the Union and that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus shall be subject to an additional 50 % *ad valorem* customs duty that is to apply on top of the applicable Common Customs Tariff rate. Such goods originating in or exported, directly or indirectly, from the Russian Federation or the Republic of Belarus shall not be eligible for lower import duties for limited quantities (tariff rate quotas) where those duties apply pursuant to the Union's obligations under the WTO Agreement or where tariff rate quotas are opened by the Union on another basis.

2. Goods classified under the CN codes listed in Annex II that are imported into the Union and that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus shall be subject to a customs duty as follows:

   (a) with regard to the goods falling under CN code 3102:

      (i) 6,5 % *ad valorem* + 40 EUR/tonne from 1 July 2025 until 30 June 2026;

      (ii) 6,5 % *ad valorem* + 60 EUR/tonne from 1 July 2026 until 30 June 2027;

      (iii) 6,5 % *ad valorem* + 80 EUR/tonne from 1 July 2027 until 30 June 2028;

      (iv) 6,5 % *ad valorem* + 315 EUR/tonne from 1 July 2028;

(b) with regard to the goods falling under CN codes 3105 20, 3105 30, 3105 40, 3105 51, 3105 59 and 3105 90:

(i) 6,5 % *ad valorem* + 45 EUR/tonne from 1 July 2025 until 30 June 2026;

(ii) 6,5 % *ad valorem* + 70 EUR/tonne from 1 July 2026 until 30 June 2027;

(iii) 6,5 % *ad valorem* + 95 EUR/tonne from 1 July 2027 until 30 June 2028;

(iv) 6,5 % *ad valorem* + 430 EUR/tonne from 1 July 2028.

3. Notwithstanding paragraph 2, if cumulative import volumes of goods listed in point (a) or point (b) of that paragraph reach the following thresholds, the Commission shall, within 21 days, impose a duty at the level set out in point (a)(iv) or point (b)(iv), respectively, of that paragraph, for the remaining imports of those goods in the given period:

(a) 2,7 million tonnes from 1 July 2025 until 30 June 2026;

(b) 1,8 million tonnes from 1 July 2026 until 30 June 2027;

(c) 0,9 million tonnes from 1 July 2027 until 30 June 2028.

4. The Commission may adopt implementing acts laying down the arrangements for monitoring the import volumes set out in paragraph 3 of this Article. Those implementing acts shall be adopted in accordance with the advisory procedure referred to in Article 3(2).

Article 2

1. The Commission shall monitor prices applicable in the Union of the goods listed in Annex II for a period of four years from … [the date of entry into force of this Regulation].

2. In the event that the price levels of the goods listed in Annex II substantially exceed the 2024 price levels during the period referred to in paragraph 1, the Commission shall assess the situation and take all appropriate actions to remedy such price increase. Such actions may include, where appropriate, a proposal for the temporary suspension of tariffs for those goods imported from and originating in countries other than the Russian Federation or the Republic of Belarus.

Article 3

1. The Commission shall be assisted by the Customs Code Committee established by Regulation (EU) No 952/2013 of the European Parliament and of the Council[3]. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

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[3] Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj).

Article 4

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

In respect of the goods listed in Annex I, this Regulation shall apply from … [four weeks from the date of entry into force of this Regulation].

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

Done at …, …

For the European Parliament	*For the Council*
The President	*The President*

ANNEX I

List of goods referred to in Article 1(1)

CN code	Description
01	Live animals
02	Meat and edible meat offal
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
05	Products of animal origin, not elsewhere specified or included
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
Ex 07	Edible vegetables and certain roots and tubers, except: 0713 10 peas (*Pisum sativum*) 0713 20 chickpeas (garbanzos)
08	Edible fruits and nuts; peel of citrus fruit or melons
09	Coffee, tea, maté and spices
1004	Oats
1006	Rice
1008 60	Triticale
Ex 11	Products of the milling industry; malt; starches; inulin; wheat gluten, except CN code 1106 10 00
1209	Seeds, fruits and spores, of a kind used for sowing
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered

CN code	Description
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*), of a kind used primarily for human consumption, not elsewhere specified or included
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
13	Lac; gums, resins and other vegetable saps and extracts
1401	Vegetable materials of a kind used primarily for plaiting (e.g. bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
1404 20	Cotton linters
1501	Pig fat (including lard) and poultry fat, other than that falling under headings 0209 or 1503
1502	Fats of bovine animals, sheep or goats, other than those falling under heading 1503
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions falling under heading 1509
1511	Palm oil and its fractions, whether or not refined, but not chemically modified

CN code	Description
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1515 30	Castor oil and its fractions
1515 50	Sesame oil and its fractions
1515 60	Microbial fats and oils and their fractions
1515 90 11	Tung oil; jojoba and oiticica oils; myrtle and japan wax; their fractions
1515 90 21	Crude tobacco-seed oil and its fractions, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 29	Crude tobacco-seed oil and its fractions, excluding for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 31	Tobacco-seed oil and its fractions other than crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 39	Tobacco-seed oil and its fractions other than crude, excluding for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1516 10	Animal fats and oils and their fractions
1516 20 10	Hydrogenated castor oil, so-called ‘opal-wax’
1516 30	Microbials fats and oils and their fractions
1517	Margarine, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions falling under heading 1516
1518 00 10	Linoxyn
1520	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
1601	Sausages and similar products of meat, meat offal, blood or insects; food preparations based on these products

CN code	Description
1602	Other prepared or preserved meat, meat offal, blood or insects
17	Sugars and sugar confectionery
18	Cocoa and cocoa preparations
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
2301 10	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves
2302 10	Bran, sharps and other residues of maize (corn), whether or not in the form of pellets, derived from sifting, milling or other working
2302 40 02	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content not exceeding 35 %
2302 40 08	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, other than with starch content not exceeding 35 %
2302 50	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working
2306 90 11	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing 3 % or less by weight of olive oil
2306 90 19	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing more than 3 % by weight of olive oil
2307	Wine lees; argol

CN code	Description
2308 00 11	Grape marc, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included, having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight
2308 00 19	Grape marc, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included, other than having a total alcoholic strength by mass not exceeding 4,3 % mas and a dry matter content not less than 40 % by weight
2308 00 40	Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes, whether or not in the form of pellets, of a kind used for animal feeding, not elsewhere specified or included
2309 10	Dog or cat food, put up for retail sale
2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding
2309 90 33	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10 % or less by weight of starch and containing not less than 10 % but less than 50 % by weight of milk products
2309 90 35	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10 % or less by weight of starch and containing not less than 50 % but less than 75 % by weight of milk products
2309 90 39	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10 % or less by weight of starch and containing not less than 75 % by weight of milk products

CN code	Description
2309 90 43	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 10 % but not more than 30 % by weight of starch and containing not less than 10 % but less than 50 % by weight of milk products
2309 90 49	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 10 % but not more than 30 % by weight of starch and containing not less than 50 % by weight of milk products
2309 90 53	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 30 % by weight of starch and containing not less than 10 % but less than 50 % by weight of milk products
2309 90 59	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 30 % by weight of starch and containing not less than 50 % by weight of milk products
2309 90 70	Preparations, including premixes, of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products
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
2905 43	Mannitol
2905 44	D-glucitol (sorbitol)

CN code	Description
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
3501	Casein, caseinates and other casein derivatives; casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
3505	Dextrins and other modified starches (e.g. pregelatinised or esterified starches); glues based on starches, dextrins or other modified starches
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (e.g. dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances
3824 60	Sorbitol other than that of subheading 2905 44
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41

CN code	Description
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or note 1(c) to Chapter 41
4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103
5001	Silkworm cocoons suitable for reeling
5002	Raw silk (not thrown)
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)
5101	Wool, not carded or combed
5102	Fine or coarse animal hair, not carded or combed
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock
5201	Cotton, not carded or combed
5202	Cotton waste (including yarn waste and garneted stock)
5203	Cotton, carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)
5302	True hemp (*Cannabis sativa* L.), raw or processed, but not spun; tow and waste of true hemp (including yarn waste and garneted stock)

ANNEX II

List of goods referred to in Article 1(2)

CN code	Description
3102	Mineral or chemical fertilisers, nitrogenous
Ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except: 3105 10 00 – Goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg 3105 60 00 – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium