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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC) No 426/2006**of 9 March 2006****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 establishing the European Community, and in particular Article 26 thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) In the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 ⁽¹⁾, customs duty is suspended, autonomously and for an indefinite period, on certain goods in Chapter 27 when they are intended for specific processes, provided that certain conditions laid down in Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code ⁽²⁾ are met.
- (2) Certain waste oils intended for recycling, classed under CN code 2710 99 00, do not currently enjoy this exemption.
- (3) For environmental reasons connected to the recycling of waste oils, the same tariff treatment should be applied to waste oils and oils from the same group, provided that the legal and technical conditions are met. It is therefore in the interest of the Community to suspend, autonomously and for an indefinite period, customs duty on such products.
- (4) Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (5) Since the amendment introduced by this Regulation is to be applied from the same date as the Combined Nomenclature for 2006, laid down in Commission Regulation (EC) No 1719/2005 ⁽³⁾, this Regulation should enter into force immediately and apply from 1 January 2006,

HAS ADOPTED THIS REGULATION:

Article 1

In Section V, Chapter 27 of Part Two (Schedule of Customs Duties) of Annex I to Regulation (EEC) No 2658/87, in the entry for CN code 2710 99 00, the entry in the third column shall be replaced by the following:

‘3,5 (*)

(*) Customs duty autonomously suspended, for an indefinite period, on products destined for undergoing a specific process (TARIC code 2710 99 00 10). This suspension of customs duty is subject to the conditions laid down in the relevant Community provisions being met (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1) and subsequent amendments).’

Article 2

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

It shall apply from 1 January 2006.

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

Done at Brussels, 9 March 2006.

For the Council

The President

J. PRÖLL

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 267/2006 (OJ L 47, 17.2.2006, p. 1).

⁽²⁾ OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 215/2006 (OJ L 38, 9.2.2006, p. 11).

⁽³⁾ OJ L 286, 28.10.2005, p. 1.