

# Work instruction Y-codes EU/RU Sanctions

Work Instructions / Procedure for applying Y-codes to CN 2710 products under EU/RU sanctions

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# 1. Purpose and scope

This work instruction describes which Y-code must be applied upon import into the EU of products classified under CN code 2710 in the context of the EU sanctions against Russia.

This work instruction is intended for the assessment of CN 2710 products where it must be determined whether a specific exception or declaration applies in relation to Article 3ma of Council Regulation (EU) No 833/2014.

This work instruction is based on the internal position that:

- the wording of Article 3ma is leading;
- the assessment is primarily based on the dispatch country;
- for the net-exporter exception to apply, both the dispatch country and the country of origin must qualify as the same net exporter country;
- Y889 is used for products where no crude oil has been used or is present, such as HVO / HEFA SPK, insofar as this is evidenced by the product data;
- if no specific exception applies, Y695 is used.

## 2. Legal framework

This work instruction concerns the application of Y-codes for products classified under CN code 2710 in the context of:

**Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilizing the situation in Ukraine**, more specifically Article 3ma, as inserted / amended by Council Regulation (EU) 2025/1494.

# 3. Relevant wording of Article 3ma

For the purposes of this work instruction, the following wording of Article 3ma is particularly relevant:

“It shall be prohibited, as of 21 January 2026, to purchase, import or transfer, directly or indirectly into the Union, petroleum products falling under CN code 2710 obtained in a third country from crude oil falling under CN code 2709 00 originating in Russia.”

“At the moment of importation, importers shall provide evidence of the country of origin of the crude oil used for the refining of the product in a third country unless the product is imported from a partner country listed in Annex LI.”

“Petroleum products imported from third countries which were net exporters of crude oil in the previous calendar year shall be considered to have been obtained from domestic crude oil and not from crude oil originating in Russia, unless a competent authority has reasonable grounds to believe that they have been obtained from Russian crude oil.”

# 4. Step-by-step approach for determining the correct Y-code

Step 1 — Check whether the product does not contain any crude (e.g. HVO / HEFA SPK)

First check whether the product does not contain any crude (e.g. if it concerns HVO / HEFA SPK).

In CMS, these products can currently be identified by marking the “**vegetable oil**” column in the product database as “**yes**”. Preferably this will be amended in the future to adding a default value to an import measure on product level (instead of TARIC level), in which case for these products **Y889** may be recorded where applicable.

Conclusion: If the product data shows that no crude oil has been used or is present, the following Y-code must be applied: **Y889**

If the product is not HVO / HEFA SPK, **proceed to step 2**.

Step 2 — Check the dispatch country

Next, check the dispatch country of the product.

If the dispatch country is a partner country as referred to in Annex LI to Council Regulation (EU) No 833/2014, the following Y-code must be applied: **Y694**

If the dispatch country is not a partner country, **proceed to step 3**.

Step 3 — Check dispatch country and country of origin for net exporter countries

Check whether both the dispatch country and the country of origin qualify as the same net exporter country.

Only where both countries are the same net exporter country, the following Y-code must be applied: **Y693**

If both conditions are not met, **proceed to step 4**.

## Step 4 — Apply the residual category

If the product does not fall within any of the categories above, the following Y-code must be applied: **Y695**

This is the residual category: all other cases where no specific exception applies.

In this case, evidence must be available regarding the country of origin of the crude oil used for refining the CN 2710 product.

In case of 2710 product dispatched from high-risk countries determined by the EU (currently Türkiye, India or China) VTTI requires an attest from the customer confirming no crude oil originating from Russia is used by creating the 2710 product.

# 5. Summary decision tree

| Step | Question                                                                                             | Answer | Action / Y-code   |
|------|------------------------------------------------------------------------------------------------------|--------|-------------------|
| 1    | Does the 2710 product contain any crude oil?                                                         | No     | Y889              |
|      | Does the 2710 product contain any crude oil?                                                         | Yes    | Proceed to step 2 |
| 2    | Is the dispatch country of the 2710 product a partner country listed in Annex LI?                    | Yes    | Y694              |
|      | Is the dispatch country of the 2710 product a partner country listed in Annex LI?                    | No     | Proceed to step 3 |
| 3    | Are the dispatch country and the country of (non-preferential) origin the same net exporter country? | Yes    | Y693              |
|      | Are the dispatch country and the country of (non-preferential) origin the same net exporter country? | No     | Y695              |

# 6. Recordkeeping and points of attention

The selected Y-code must be clearly substantiated and recorded.

The following points of attention apply:

- For non-crude 2710 product (e.g. HVO / HEFA SPK), it must be verifiable that the product does not contain crude oil and has not been obtained from crude oil.
- For Y694, it must be verified whether the dispatch country is listed in Annex LI at the time the declaration is submitted.
- For Y693, it is not sufficient that only the dispatch country or only the country of origin is a net exporter country. Both must qualify as the same net exporter country.
- For Y695, evidence must be available regarding the country of origin of the crude oil used for refining the CN 2710 product.
- The list of partner countries in Annex LI and the list of net exporter countries may change. Periodic checks are required to monitor these lists and update them in a timely manner.
- Therefore, always check the current lists before submitting the declaration.
- In case of doubt regarding the product description, origin, dispatch country or available documentation, the case must be escalated to HQ Customs team before the declaration is submitted.