

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.
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