

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.

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