

Brussels, 17.12.2025 COM(2025) 990 final

ANNEX

ANNEX

to the

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

establishing the Temporary Decarbonisation Fund

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ANNEX

Goods eligible for support by the Fund

For the purpose of the identification of goods, this Regulation shall apply to goods falling under the Combined Nomenclature ('CN') codes set out in the table below. The CN codes shall be those under Regulation (EEC) No 2658/87.

Aluminium

CN code	Description
76069100	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)
76072010	Aluminium foil, backed, of a thickness (excl. any backing) of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)
76051900	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)
76071910	Aluminium foil, not backed, rolled and further worked, of a thickness of < 0,021 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)
76032000	Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)
76161000	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)
76061130	Aluminium Composite Panel, of non-alloy aluminium, of a thickness of > 0,2 mm

Fertilisers

28342100	Nitrate of potassium
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)
31051000	Mineral or chemical fertilisers of animal or vegetable origin, in tablets or similar forms, or in packages with a gross weight of <= 10 kg
31052010	Mineral or chemical fertilisers containing phosphorus and potassium, with a nitrogen content > 10 % by weight on the dry anhydrous product (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)

31054000	Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)
31055100	Mineral or chemical fertilisers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium hydrogenorthophosphate "Diammonium phosphate", and those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)
31055900	Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in tablets or similar forms, or in packages with a gross weight of <= 10 kg)
31059080	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium, or one main fertilising element, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers, not containing nitrogen or with a nitrogen content, by weight, of $\leq 10\%$ (excl. in tablets or similar forms or in packages of a gross weight of $\leq 10 \text{ kg}$)

Iron & Steel

26011200	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)
72011019	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight <= 0,5% phosphorus, >= 0,4% manganese and > 1% silicon
72012000	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,5% phosphorus
72015010	Alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,3% but <= 1% titanium and >= 0,5% but <= 1% vanadium
72015090	Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms (excl. alloy iron containing, by weight, >= 0,3% but <= 1% titanium and >= 0,5% but <= 1% vanadium)
72021180	Ferro-manganese, containing by weight > 2% carbon (excl. ferro-manganese with a granulometry of <= 5 mm and containing by weight > 65% manganese)
72021900	Ferro-manganese, containing by weight <= 2% carbon
72024190	Ferro-chromium, containing by weight > 6% carbon
72024910	Ferro-chromium, containing by weight <= 0,05% carbon
72026000	Ferro-nickel
72039000	Spongy ferrous products, obtained from molten pig iron by atomisation, iron of a purity of >= 99,94%, in lumps, pellets or similar forms
72052100	Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")

72052900	Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")
72072039	Semi-finished products of iron or non-alloy steel, containing by weight >= 0,25% carbon, of rectangular "other than square" cross-section and the width >= twice the thickness, forged
72081000	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process
72099020	Flat-rolled products of iron or steel, of a width of >= 600 mm, cold-rolled "cold-reduced" and further worked, but not clad, plated or coated, perforated
72101100	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of >= 0,5 mm
72101220	Tinplate of iron or non-alloy steel, of a width of >= 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, >= 97% of tin], not further worked than surface-treated
72107010	Tinplate of a width of >= 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, >= 97% of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", varnished
72109040	Flat-rolled products of iron or non-alloy steel, tinned and printed, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced"
72124020	Tinplate of a width of < 600 mm and of a thickness of < 0,5 mm, tinned [coated with a layer of metal containing, by weight, >= 97% of tin], not further worked than varnished, and flat products plated or coated with chromium oxides or with chromium and chromium oxides, of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", varnished
72124080	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or plastic coated (excl. tinplate, not further worked than varnished, and products plated or coated with chromium oxides or with chromium and chromium oxides, varnished)
72139120	Bars and rods, hot-rolled, of the type used for tyre cord, smooth, of iron or non-alloy steel, in irregularly wound coils
72189920	Semi-finished products of stainless steel, of circular cross-section or of cross- section other than square or rectangular, rolled or obtained by continuous casting
72202089	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of <= 0,35 mm and containing by weight < 2,5% nickel
72209020	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked, perforated
72221189	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring < 80 mm and containing by weight < 2,5% nickel

72221990	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, containing by weight < 2,5% nickel (excl. such products of circular cross-section)
72222011	Bars and rods of stainless steel, of circular cross-section of a diameter >= 80 mm, simply cold-formed or cold-finished, containing by weight >= 2,5% nickel
72222019	Bars and rods of stainless steel, of circular cross-section of a diameter >= 80 mm, simply cold-formed or cold-finished, containing by weight < 2,5% nickel
72222021	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring >= 25 mm but < 80 mm and containing by weight >= 2,5% nickel
72222029	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring >= 25 mm but < 80 mm and containing by weight < 2,5% nickel
72222031	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight >= 2,5% nickel
72222039	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section measuring < 25 mm and containing by weight < 2,5% nickel
72222081	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight >= 2,5% nickel (excl. such products of circular cross-section)
72222089	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished, containing by weight < 2,5% nickel (excl. such products of circular cross-section)
72224010	Angles, shapes and sections of stainless steel, only hot-rolled, only hot-drawn or only extruded
72224090	Angles, shapes and sections of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s.
72230091	Wire of stainless steel, in coils, containing by weight < 2,5% nickel, 13% to 25% chromium and 3,5% to 6% aluminium (excl. bars and rods)
72251100	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, grain-oriented
72254040	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)
72254060	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of >= 4,75 mm but <= 10 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)

72254090	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 4,75 mm (excl. products of tool steel, high-speed steel or silicon-electrical steel)
72255020	Flat-rolled products of high-speed steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced"
72255080	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)
72259900	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of silicon-electrical steel)
72261100	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented
72262000	Flat-rolled products of high-speed steel, of a width of <= 600 mm, hot-rolled or cold-rolled "cold-reduced"
72281090	Bars and rods of high-speed steel, not further worked than cold-formed or cold-finished, whether or not further worked, or hot-formed and further worked (excl. forged products, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72282099	Bars and rods of silico-manganese stee, of square or other than rectangular cross-section, only cold-formed or cold-finished, incl. further worked, or hot-rolled and further worked (excl. hot-rolled, hot drawn or extruded, not further worked than clad, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72283020	Bars and rods of tool steel, only hot-rolled, only hot-drawn or only extruded (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72284010	Bars and rods of tool steel, only forged (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72285020	Bars and rods of tool steel, only cold-formed or cold-finished (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72285069	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished, of circular cross-section, of a diameter of < 80 mm (excl. of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72285080	Bars and rods of alloy steel, other than stainless steel, not further worked than cold-formed or cold-finished (excl. of circular cross-section and products of high-speed steel, silico-manganese steel, tool steel, articles of subheading 7228.50.40, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)
72299050	Wire of steel containing by weight 0,9% to 1,1% of carbon, 0,5% to 2% of chromium and, if present, <= 0,5% of molybdenum, in coils (excl. rolled bars

	and rods)
73011000	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements
73041910	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of <= 168,3 mm (excl. products of stainless steel or of cast iron)
73041930	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of > 168,3 mm but <= 406,4 mm (excl. products of stainless steel or of cast iron)
73041990	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel, of an external diameter of > 406,4 mm (excl. products of stainless steel or of cast iron)
73042200	Drill pipe, seamless, of stainless steel, of a kind used in drilling for oil or gas
73042400	Casing and tubing, seamless, of a kind used for drilling for oil or gas, of stainless steel
73042910	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter <= 168,3 mm (excl. products of cast iron)
73042930	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter > 168,3 mm, but <= 406,4 mm (excl. products of cast iron)
73042990	Casing and tubing of a kind used for drilling for oil or gas, seamless, of iron or steel, of an external diameter > 406,4 mm (excl. products of cast iron)
73043180	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas and precision tubes)
73044100	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)
73044983	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, of an external diameter of <= 168,3 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, and casing and tubing of a kind used for drilling for oil or gas and tubes)
73044985	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, of an external diameter of > 168,3 mm but <= 406,4 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, and casing and tubing of a kind used for drilling for oil or gas and tubes)
73044989	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, of an external diameter of > 406,4 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, and casing and tubing of a kind used for drilling for oil or gas and tubes)

73045181	Precision tubes, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil and tubes, and pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight >= 0,9% but <= 1,15% carbon and >= 0,5% but <= 2% chrome, whether or not containing by weight <= 0,5% molybdenum)
73045189	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil, precision tubes, and , pipes and hollow profiles, straight and of uniform wall-thickness, containing by weight $>= 0.9\%$ but $<= 1.15\%$ carbon and $>= 0.5\%$ but $<= 2\%$ chrome, whether or not containing by weight $<= 0.5\%$ molybdenum)
73045930	Tubes, pipes and hollow profiles of alloy steel (excl. stainless), seamless, of circular cross-section (not cold-drawn or cold-rolled), straight and of uniform wall-thickness, containing by weight >= 0,9% but <= 1,15% carbon and >= 0,5% but <= 2% chromium, whether or not containing by weight <= 0,5% molybdenum (excl. tubes, pipes and hollow profiles of subheadings 7304 19 to 7304 29)
73045982	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, of an external diameter of <= 168,3 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas, and products of subheading 7304 59 30)
73045983	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, of an external diameter of > 168,3 mm but <= 406,4 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas, and products of subheading 7304 59 30)
73045989	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, of an external diameter of > 406,4 mm (excl. cold-drawn or cold-rolled, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas, and products of subheading 7304 59 30)
73049000	Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)
73051100	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally submerged arc welded
73051200	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)
73052000	Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel

73061900	Line pipe of a kind used for oil or gas pipelines, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)
73062100	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm
73062900	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)
73069000	Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm)
73071910	Tube or pipe fittings of cast iron (excl. of non-malleable)
73071990	Cast tube or pipe fittings of steel
73072100	Flanges of stainless steel (excl. cast products)
73072210	Sleeves, of stainless steel, threaded (excl. cast products)
73072290	Elbows and bends, of stainless steel, threaded (excl. cast products)
73072310	Butt welding elbows and bends of stainless steel (excl. cast products)
73072910	Threaded tube or pipe fittings of stainless steel (excl. cast products, flanges, elbows, bends and sleeves)
73072980	Tube or pipe fittings of stainless steel (excl. cast, threaded, butt welding fittings and flanges)
73079100	Flanges of iron or steel (excl. cast or stainless products)
73079210	Sleeves of iron or steel, threaded (excl. cast or of stainless steel)
73079290	Elbows and bends, of iron or steel, threaded (excl. cast or of stainless steel)
73079311	Butt welding elbows and bends, of iron or steel, with greatest external diameter <= 609,6 mm (excl. cast iron or stainless steel products)
73079319	Butt welding fittings of iron or steel, with greatest external diameter <= 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)
73079391	Butt welding elbows and bends, of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products)
73079399	Butt welding fittings of iron or steel, with greatest external diameter > 609,6 mm (excl. cast iron or stainless steel products, elbows, bends and flanges)
73079910	Threaded tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products, flanges, elbows, bends and sleeves)
73079980	Tube or pipe fittings, of iron or steel (excl. of cast iron or stainless steel, threaded, butt welding fittings, and flanges)
73110013	Containers of iron or steel, seamless, for compressed or liquefied gas, for a pressure >= 165 bar, of a capacity >= 20 1 to <= 50 1 (excl. containers specifically constructed or equipped for one or more types of transport)

73181100	Coach screws of iron or steel
73181300	Screw hooks and screw rings, of iron or steel
73181410	Self-tapping screws, of stainless steel (excl. wood screws)
73181535	Screws and bolts, of stainless steel "whether or not with their nuts and washers", without heads (excl. screws and bolts for fixing railway track construction material)
73181548	Screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", without heads, with a tensile strength of >= 800 MPa (excl. screws and bolts for fixing railway track construction material)
73181568	Hexagonal-socket head screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers" (excl. wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)
73181575	Hexagon screws and bolts, of stainless steel "whether or not with their nuts and washers" (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)
73181588	Hexagon screws and bolts, of iron or steel other than stainless "whether or not with their nuts and washers", with a tensile strength of => 800 MPa (excl. with socket head, wood screws, self-tapping screws and screws and bolts for fixing railway track construction material)
73181595	Screws and bolts, of iron or steel "whether or not with their nuts and washers", with heads (excl. with slotted, cross-recessed or hexagonal head; wood screws, self-tapping screws and screws and bolts for fixing railway track construction material, screw hooks and screw rings)
73181631	Blind rivet nuts of stainless steel
73181639	Nuts of stainless steel (excl. blind rivet nuts)
73181640	Blind rivet nuts of iron or steel other than stainless
73181660	Self-locking nuts of iron or steel other than stainless
73181692	Nuts of iron or steel other than stainless, with an inside diameter <= 12 mm (excl. blind rivet nuts and self-locking nuts)
73181699	Nuts of iron or steel other than stainless, with an inside diameter > 12 mm (excl. blind rivet nuts and self-locking nuts)
73181900	Threaded articles, of iron or steel, n.e.s.
73182100	Spring washers and other lock washers, of iron or steel
73182200	Washers of iron or steel (excl. spring washers and other lock washers)
73182400	Cotters and cotter pins, of iron or steel
73182900	Non-threaded articles, of iron or steel
73269040	Pallets and similar platforms for handling goods, of iron or steel
73269050	Reels for cables, piping and the like, of iron or steel
73269092	Articles of iron or steel, open-die forged, n.e.s.

73269094	Articles of iron or steel, closed-die forged, n.e.s.
73269096	Sintered articles of iron or steel, n.e.s.