Commission Implementing Regulation (EU) 2020/1317 of 9 September 2020 concerning the classification of certain goods in the Combined Nomenclature

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concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87[(2)], it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.

(4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1317. (See end of Document for details)*

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

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

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

Done at Brussels, 9 September 2020.

For the Commission,

On behalf of the President,

Gerassimos THOMAS

Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/1317. (See end of Document for details)*

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A product consisting of free flowing porous prills predominantly based on ammonium nitrate with the following composition (in percentage by weight): — ammonium nitrate > 99,4 — (total nitrogen > 34,5) — anionic polymer 0,28 — coating 0,08 The oil absorption of the prills is > 10 % by weight. The prills have a bulk density of 0,72 g/cm^3.	3602 00 00	Classification is determined by general rule 1 for the interpretation of the Combined Nomenclature and the wording of CN code 3602 00 00. The anionic polymer is added to give the product a lower density and a higher capacity for oil absorption, which are important characteristics to allow the porous prills to be more suitable as a base material for the manufacture of ANFO (Ammonium Nitrate Fuel Oil) explosives. The surface treatment of the porous prills by coating is done to stabilise the ammonium nitrate and thereby avoid undesirable water absorption that could undermine/diminish the capacity to absorb fuel oil, which is one of the essential characteristics of an efficient ANFO explosive. Based on its objective characteristics, the product is thus identifiable as a prepared explosive under heading 3602 (see also the Harmonized System classification opinion 3602.00/2). Classification under heading 3102 is excluded because the product has been specifically prepared and formulated to be used as a base material for explosives. Neither the anionic polymer nor the coating are technically relevant for use as a fertiliser. The conditions of Note 2 to Chapter 31 are therefore not fulfilled.