Commission Implementing Regulation (EU) 2018/267 of 19 February 2018 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 Articles 57(4) and 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 codes 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 codes indicated in column (2) of that table.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/267. (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, 19 February 2018.

For the Commission,

On behalf of the President,

Stephen QUEST

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) 2018/267. (See end of Document for details)*

ANNEX

Description of goods	**Classification (CN Code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A product (so-called 'masterbatch') in the form of thermoplastic pellets composed of: — lavender oil, — peppermint oil, — citronellal, — sodium benzoate, — a polymer (Ethylene-Vinyl Acetate (EVA) or Low Density Polyethylene (LDPE)). The product is used as raw material for the incorporation of the essential oils during the plastic transformation process. The purpose is to prevent certain animals biting and damaging finished plastic products.	3302 90 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 to Chapter 33 and by the wording of CN codes 3302, 3302 90 and 3302 90 90. Classification under heading 3901 is excluded because the polymeric content of the product (EVA or LDPE) is acting only as a carrier of the essential oils. The essential oils are the main component and give the product its essential character (i.e. having repelling properties against rodents, termites and other animals). The product is therefore to be classified under CN code 3302 90 90 as other mixtures of odoriferous substances and mixtures with a basis of one or more of these substances, of a kind used as raw materials in industry.
2. A product (so-called 'masterbatch') in the form of thermoplastic pellets composed of: — permethrin (ISO), — thymol oil, — eugenol oil, — citral oil, — denatonium benzoate, — benzoic acid derivatives, — lidocaine (INN), — a polymer (Ethylene-Vinyl Acetate (EVA) or Low Density	3808 91 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3808, 3808 91 and 3808 91 10. Classification under heading 3901 is excluded because the polymeric content of the product (EVA or LDPE) is acting only as a carrier of the insecticide. Classification under heading 3302 is excluded because there are only traces of essential oils (thymol, eugenol and citral) in the product. Therefore they are