Commission Implementing Regulation (EU) 2017/1267 of 11 July 2017 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) 2017/1267. (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, 11 July 2017.

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) 2017/1267. (See end of Document for details)*

ANNEX

Description of goods	**Classification (CN Code)**	**Reasons**
(1)	**(2)**	**(3)**
A product in the form of a fine, white, odourless powder consisting of microspheres (particle size < 10 μm) with a density of approximately 2,1-2,5 g/cm^3. The microspheres consist of nepheline or nepheline syenite that has been heated to make the material more ellipse-shaped and to round off the rough edges. As a result of this process, the nepheline or nepheline syenite forms a glassy surface. Nepheline and nepheline syenite are sodium potassium aluminosilicates. The product is used as an additive for paints, coatings and films in order to reduce volatile organic compound levels, increase filler loadings, improve hardness, and add burnish, scrub and abrasion resistance.	2842 10 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 2842 and 2842 10 00. Classification under heading 2529 is excluded because the glassy surface of the nepheline or nepheline syenite means that its crystalline structure has been modified by the heating process (see Note 1 to Chapter 25 and also the Harmonized System Explanatory Notes (HSEN) to Chapter 25, General, second paragraph). Classification under heading 2621 is excluded because the product is neither slag nor ash, nor a residue from the incineration of municipal waste. Classification under heading 3816 is excluded because there is no added binder (see also the HSEN to heading 3816, first paragraph). Classification under heading 3824 is excluded because the heading which provides the most specific description is to be preferred to headings providing a more general description. Classification under heading 6806 is excluded because the product is not an expanded mineral material. Classification under heading 6815 is excluded because the product is not a finished or semi-finished ‘article of mineral substances’ but rather it is an ancillary material used in the manufacture of articles.