Commission Implementing Regulation (EU) No 626/2014 of 10 June 2014 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

COMMISSION IMPLEMENTING REGULATION (EU) No 626/2014

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amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1)(a) thereof,

Whereas:

(1) Regulation (EEC) No 2658/87 established a nomenclature of goods, hereinafter referred to as the 'Combined Nomenclature' or 'CN', which is set out in Annex I to that Regulation.

(2) Divergent views exist as regards the classification (under CN headings 2207 and 3824) of mixtures containing ethyl alcohol used as raw material to produce fuels for motor vehicles.

(3) In the interest of legal certainty, it is therefore necessary to clarify the scope of CN subheading 2207 20 relating to denatured ethyl alcohol.

(4) CN subheading 2207 20 should cover ethyl alcohol of an alcoholic strength by volume of 50 % or higher, in particular ethyl alcohol-based mixtures used for the production of fuel for motor vehicles, denatured by adding certain substances to the ethyl alcohol in order to make it irreversibly unsuitable for human consumption.

(5) The European Standard EN 15376, entitled '*Automotive fuels — Ethanol as a blending component for petrol — Requirements and test methods*' and approved by the European Committee for Standardisation on 24 December 2010, contributes to the objectives of the European Union with voluntary technical standards which promote free trade and complete the single market. It provides in point 4.3 a list of recommended denaturants which are not harmful to vehicle systems. The substances named in this list are: automotive petrol conforming to EN 228, ethyltertbutylether (ETBE), methyltertbutylether (MTBE), tertiary butyl alcohol (TBA), 2-methyl-1-propanol (isobutanol), and 2-propanol (isopropanol). One or more of those denaturants may be used in the mixture, except isobutanol and isopropanol that are easily separable from the mixture. Therefore they always need to be used in combination with another denaturant.

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 626/2014. (See end of Document for details)*

(6) A new Additional note should therefore be added to Chapter 22 of Part Two of the CN to ensure its uniform interpretation throughout the Union.

(7) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

Article 1

In Chapter 22 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87, the following Additional note 12 is added:

12. Subheading 2207 20 covers mixtures of ethyl alcohol used as raw material to produce fuels for motor vehicles of an alcoholic strength by volume of 50 % or higher and denatured with one or more of the following substances:

(a) automotive petrol (conforming to EN 228);

(b) tert-butyl ethyl ether (ethyl tert-butylether, ETBE);

(c) methyl tert-butylether (MTBE);

(d) 2-methylpropan-2-ol (tert-butyl alcohol, tertiary butyl alcohol, TBA);

(e) 2-methylpropan-1-ol (2-methyl-1-propanol, isobutanol);

(f) propan-2-ol (isopropyl alcohol, 2-propanol, isopropanol).

The denaturants referred to in points (e) and (f) of the first paragraph must be used in combination with at least one of the denaturants listed in points (a) to (d) of the first paragraph.

Article 2

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, 10 June 2014.

For the Commission

On behalf of the President

Algirdas ŠEMETA

Member of the Commission