Commission Implementing Regulation (EU) No 1405/2013 of 20 December 2013 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 1405/2013

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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 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) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. That period should be set at three months.

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

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) No 1405/2013. (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 12(6) of Regulation (EEC) No 2913/92 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, 20 December 2013.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1405/2013. (See end of Document for details)*

ANNEX

Description of goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A product with the following composition: — 90,0 to 99,9 % by weight of ethyl alcohol (anti-freeze agent); — Additives (denaturation agents): — 20 mg/ litre pure alcohol of denatonium benzoate, — 5 ml/ litre pure alcohol of isopropyl alcohol, and — either 5 ml/ litre pure alcohol of butyl alcohol or 10 ml/ litre pure alcohol of methyl ethyl ketone; — 1 g/litre pure alcohol of surface active agent. The addition of denatonium benzoate, isopropyl alcohol, and butyl alcohol or methyl ethyl ketone renders the product unfit for human consumption. The product is transported in tanks or cisterns. No packaging is available for retail sale. According to the accompanying documents, the product is a concentrate	2207 20 00	Classification is determined by the General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2207 and 2207 20 00. Due to its high ethyl alcohol contents, the product is not suitable to be directly used as an anti-freezing fluid, since it needs to be diluted with water in order to minimize the adverse chemical reaction with the elastomers which are in contact with the circulating anti-freezing fluid. The product can therefore not be used as an anti-freezing or de-icing fluid of heading 3820. Classification under heading 3820 is therefore excluded. Given its objective characteristics, namely the high proportion of ethyl alcohol and the presence of various denaturing agents (denatonium benzoate, isopropyl alcohol, butyl alcohol, methyl ethyl ketone), as well as the absence of anti-freeze agents other than ethyl alcohol, the essential character of the product is given by the denatured alcohol. The product is therefore to be classified as denatured ethyl alcohol of CN code 2207 20 00.