Commission Implementing Regulation (EU) No 1231/2013 of 28 November 2013 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 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 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) No 1231/2013. (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, 28 November 2013.

For the Commission, On behalf of the President,

Dacian CIOLOŞ

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1231/2013. (See end of Document for details)*

ANNEX

Description of goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
Treated distillate aromatic extract (TDAE) having the following physico-chemical properties: — content of aromatic constituents between 74,2 % and 75 % by weight, as determined by the chromatography column process described in Annex A to Chapter 27 of the Explanatory Notes to the Combined Nomenclature (CNEN); — density at 15 °C between 0,9521 and 0,9590 g/cm^3; — not more than 4 % by volume distils up to 300 °C, as determined by the ASTM D 86-67 (EN ISO 3405) method. TDAE is an extract that is the result of the refining of lubricants from vacuum distillation residues. The aromatic constituents are produced as by-products in the refining of lubricating oil base stocks and waxes. The product is used as plasticizer for non-vulcanised rubber compounds that constitute raw materials in the manufacture of tyres and other vulcanised rubber products.	2707 99 99	Classification is determined by the General Rules 1, and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 2707, 2707 99 and 2707 99 99. As the product has not been directly obtained by distillation or refining of crude petroleum oils or of crude oils obtained from bituminous materials and the weight of the aromatic constituents in the product exceeds that of the non-aromatic constituents, classification under heading 2710 as petroleum oils and oils obtained from bituminous minerals, other than crude, preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils and oils obtained from bituminous minerals or waste oils is excluded (see Note 2 to Chapter 27). As the product has not been directly obtained from petroleum, petroleum oils or from oils of bituminous minerals and the content of aromatic constituents in the product is less than 80 %, classification under heading 2713 as petroleum coke, petroleum bitumen or other residues therefrom is excluded (see also the Explanatory Notes to the Combined nomenclature (CNEN) to subheadings 2713 90 10 and 2713 90 90). The product is an aromatic extract obtained by the