

**COMMISSION REGULATION (EC) No 334/2008**  
**of 11 April 2008**  
**concerning the classification of certain goods in the Combined Nomenclature**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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<sup>(1)</sup>, 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 Community provisions, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(2)</sup>.

(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 codes indicated in column 2 of that table.

*Article 2*

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

*Article 3*

This Regulation shall enter into force on the 20th 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 April 2008.

For the Commission

László KOVÁCS

Member of the Commission

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 275/2008 (OJ L 85, 27.3.2008, p. 3).

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Product having the following composition (% by weight):</p> <ul style="list-style-type: none"> <li>— ethyl alcohol                    over 90,0</li> <li>— water                                less than 7,4</li> <li>— ethylene glycol                1,3</li> <li>— butanone                            1,3</li> </ul> <p>The product is packed in bottles of 1 and 3 litres and in containers of about 100 litres.</p> <p>According to the packaging the product could be used direct or it can be diluted with water for such uses as an anti-freezing fluid or de-icing fluid.</p>	2207 20 00	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2207 and 2207 20 00.</p> <p>The addition of butanone, and to a lesser extent ethylene glycol, renders the product unfit for human consumption but not for industrial purposes.</p> <p>The low percentage of ethylene glycol does not give the product the character of an anti-freezing fluid or de-icing fluid of heading 3820.</p> <p>Therefore the product is to be classified as a denatured ethyl alcohol of CN code 2207 20 00.</p>