COMMISSION IMPLEMENTING REGULATION (EU) 2015/389

of 5 March 2015

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'), which is set out in Annex I to that Regulation.

(2) In order to determine the content of oil in products of subheadings 2712 90 31 to 2712 90 39 of the Combined Nomenclature, point (a) of Additional note 4 to Chapter 27 of Part Two of the Combined Nomenclature provides for the application of a method set out in a standard elaborated by the International Organization for Standardization (ISO 2908).

(3) The ISO 2908 standard was withdrawn in 2006 by the International Organization for Standardization and has not been replaced. Moreover, no EN standard laying down a method equivalent to the ISO 2908 method has been established by the European Committee for Standardization. The customs laboratories should therefore be free to apply appropriate working methods of their choice for determining the content of oil in products of subheadings 2712 90 31 to 2712 90 39 of the Combined Nomenclature.

(4) Furthermore, it is appropriate to indicate clearly in point (a) of Additional note 4 to Chapter 27 of Part Two of the Combined Nomenclature that the oil content is to be determined as a percentage by weight.

(5) As a consequence, it is appropriate to amend point (a) of Additional note 4 to Chapter 27 of Part Two of the Combined Nomenclature by removing the reference to the international standard which has been withdrawn and clarifying the unit in which the oil content is to be expressed.

(6) Regulation (EEC) No 2658/87 should therefore be amended accordingly.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Chapter 27 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87, point (a) of Additional note 4 is replaced by the following:

'(a) with an oil content of 3,5 % by weight or higher, if their viscosity at 100 °C is lower than 9×10^{-6} m^2 s^{-1} by the EN ISO 3104 method; or'.

([1]) OJ L 256, 7.9.1987, p. 1.

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, 5 March 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union