

COMMISSION REGULATION (EC) No 1345/2007
of 15 November 2007
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⁽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 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⁽²⁾.

(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 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, 15 November 2007.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1214/2007 (OJ L 286, 31.10.2007, p. 1).

⁽²⁾ 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 goods | Classification (CN code) | Reasons |
|--|--------------------------|--|
| (1) | (2) | (3) |
| <p>1. Jojoba oil which has been chemically modified by hydrogenation but has not been further prepared (mixture of saturated esters). The oil contains less than 50 % by weight of free fatty acids.</p> <p>The product is presented in powder or granular form.</p> <p>The product is intended to be used as an ingredient for the manufacture of cosmetic products.</p> <p>The product is presented in immediate packings of a net content exceeding 1 kg.</p> | 1516 20 96 | <p>Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1516, 1516 20 and 1516 20 96 of the CN.</p> <p>Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered as a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)).</p> <p>However, as the jojoba oil has been chemically modified, it cannot be classified in heading 1515.</p> <p>Although having a waxy character the product is excluded from heading 3404 (see Note 5 to Chapter 34, exclusions (a), and the Harmonised System Explanatory Notes to heading 3404, exclusions paragraph (b)).</p> <p>The product is to be classified in heading 1516, which covers hydrogenated vegetable oils.</p> |
| <p>2. Jojoba oil which has been chemically modified by hydrogenation and further prepared by texturation.</p> <p>The product, generally known as 'jojoba oil esters', is presented in powder, granular form or a waxy paste.</p> <p>The product is intended to be used as an ingredient for the manufacture of cosmetic products.</p> <p>The product is indigestible and not intended for use in food stuffs.</p> | 1518 00 99 | <p>Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1518 00 and 1518 00 99 of the CN.</p> <p>Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)).</p> <p>However, as the jojoba oil has been chemically modified this product cannot be classified in heading 1515.</p> <p>As the product has undergone further preparation (texturation), it cannot be classified in heading 1516.</p> <p>As the product is indigestible and not used in food preparations, it cannot be classified in heading 1517.</p> <p>Although having a waxy character the product is not covered by heading 3404 (see Note 5 (a) to Chapter 34).</p> <p>It therefore comes under heading 1518, which covers inedible preparations of different oils of Chapter 15 not elsewhere specified or included.</p> |

| (1) | (2) | (3) |
|---|-------------------|---|
| <p>3. Product obtained by inter-esterification/trans-esterification of a mixture of untreated jojoba oil with hydrogenated jojoba oil, which then undergoes texturation.</p> <p>The product may be presented in powder or granular form.</p> <p>The product is intended to be used as an ingredient for the manufacture of cosmetic products.</p> <p>The product is indigestible and not intended for use in food stuffs.</p> | <p>1518 00 99</p> | <p>Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 (a) to Chapter 34 and the wording of codes 1518 00 and 1518 00 99 of the CN.</p> <p>Heading 1515 on other fixed vegetable fats and oils specifically includes jojoba oil and therefore the latter is to be considered a vegetable oil (see also the Harmonised System Explanatory Notes to heading 1515, paragraph (6)).</p> <p>However, as the jojoba oil has been chemically modified this product cannot be classified in heading 1515.</p> <p>As the product has undergone further preparation (texturation), it cannot be classified in heading 1516.</p> <p>As the product is indigestible and not used in food preparations it cannot be classified in heading 1517.</p> <p>Although having a waxy character the product is not covered by heading 3404 (see Note 5 (a) to Chapter 34).</p> <p>It therefore comes under heading 1518, which covers inedible mixtures of different oils of Chapter 15 not elsewhere specified or included.</p> |