COMMISSION IMPLEMENTING REGULATION (EU) No 699/2013 of 19 July 2013

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 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 code 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 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, 19 July 2013.

For the Commission, On behalf of the President, Algirdas ŠEMETA Member of the Commission

ANNEX

Description of goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. Cat litter composed of natural bentonite clay that has been dried and treated with an anti-bacterial agent and mixed with activated carbon to prevent the growth of bacteria and odour. The bentonite clay constitutes more than 94 % by weight of the product. The product is sold to consumers in various pack sizes.	3824 90 97	Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3824, 3824 90 and 3824 90 97. The product has been obtained by mixing of bentonite clay with an anti-bacterial agent and activated carbon. Classification as other clays of heading 2508 is therefore excluded (Note 1 to Chapter 25). The addition of an anti-bacterial agent and activated carbon does not alter the form or the character of the constituent material. Classification of the product under heading 6815 as an article of stone or of mineral substances not elsewhere specified is therefore also excluded (see also Harmonised System Explanatory Notes to Chapter 68, General, third paragraph). The product is therefore to be classified under CN code 3824 90 97 as chemical products and preparations of the chemical or allied industries, not elsewhere specified or included.
2. Cat litter composed of round and oval shaped translucent granules of silicon dioxide (silica gel). The product includes a visible quantity of coloured granules. The coloured granules are obtained by the addition of a blue dye. The product is sold to consumers in various pack sizes.	3824 90 97	Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3824, 3824 90 and 3824 90 97. The blue colour is added solely for commercial or promotional reasons but not for identification of the silicon dioxide. Moreover, silicon dioxide in granular form does not pose a threat to safety. Classification under heading 2811 is therefore excluded (Note 1(e) to Chapter 28). The product is therefore to be classified under CN code 3824 90 97 as chemical products and preparations of the chemical or allied industries, not elsewhere specified or included.