

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2157**of 16 November 2017****amending Implementing Regulation (EU) No 211/2012 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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature ('CN') annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, it is necessary to adopt measures concerning the classification of certain goods.
- (2) By Commission Implementing Regulation (EU) No 211/2012 ⁽³⁾, a product consisting of a mixture of ethyl alcohol (70 % by weight) and gasoline (automotive petrol) conforming to EN 228 (30 % by weight) has been classified under CN code 2207 20 00.
- (3) By Implementing Regulation (EU) No 626/2014 ⁽⁴⁾, the Commission introduced an Additional note 12 to Chapter 22 of Part Two of the Combined Nomenclature. The reasons for classifying the product concerned by Implementing Regulation (EU) No 211/2012 under CN code 2207 20 00 should be aligned with the rules set out in that Additional note in order to avoid potential divergences in tariff classification of specific mixtures of ethyl alcohol with other substances and to ensure the uniform application of the Combined Nomenclature within the Union. The description of the product set out in the Annex to Implementing Regulation (EU) No 211/2012 should also make it clear that the product is used as raw material to produce fuels for motor vehicles.
- (4) Implementing Regulation (EU) No 211/2012 should therefore be amended accordingly.
- (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 Annex to Implementing Regulation (EU) No 211/2012 is replaced by the text set out in the Annex to this Regulation.

*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*.⁽¹⁾ OJ L 269, 10.10.2013, p. 1.⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).⁽³⁾ Commission Implementing Regulation (EU) No 211/2012 of 12 March 2012 concerning the classification of certain goods in the Combined Nomenclature (OJ L 73, 13.3.2012, p. 1).⁽⁴⁾ Commission Implementing Regulation (EU) No 626/2014 of 10 June 2014 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 174, 13.6.2014, p. 26).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 November 2017.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

'ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
<p>A product of the following composition (% by weight):</p> <p>— ethyl alcohol 70</p> <p>— gasoline (automotive petrol) conforming to EN 228 30</p> <p>The product is used as raw material to produce fuels for motor vehicles.</p> <p>It is transported in bulk.</p>	2207 20 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional note 12 to Chapter 22 and by the wording of CN codes 2207 and 2207 20 00.</p> <p>The product is a mixture of ethyl alcohol and gasoline (automotive petrol). The percentage level of gasoline (automotive petrol) in the product renders it unfit for human consumption but does not prevent the use of the product for industrial purposes (see also the Harmonised System Explanatory Notes to heading 2207, fourth paragraph).</p> <p>The product is therefore to be classified under CN code 2207 20 00 as a denatured ethyl alcohol.'</p>