

COMMISSION IMPLEMENTING REGULATION (EU) 2020/725
of 26 May 2020
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 annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at 3 months.
- (5) The Customs Code Committee has not delivered an opinion within the time limit laid down by its Chair,

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 which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of 3 months from the date of entry into force of this Regulation.

⁽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).

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, 26 May 2020.

*For the Commission,
On behalf of the President,
Philip KERMODE
Acting Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product composed of the following ingredients (% by weight):</p> <p>hydrocarbons (predominantly paraffinic and naphthenic) 94,4</p> <p>n-butyl acetate 5,6</p> <p>The product is presented to be used as an organic composite solvent for dissolving paint, varnishes and mastics.</p> <p>The product is presented in 210 litre barrels, in 1 000 litre containers or in bulk.</p>	3814 00 90	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3814 00 and 3814 00 90.</p> <p>Classification under heading 2710 is excluded as organic composite solvents and thinners are specified or included elsewhere (see also the Explanatory Notes to the Combined Nomenclature to subheadings 2710 12 11 to 2710 19 99, point II. 3., letter (h)).</p> <p>Heading 3814 covers organic composite solvents and thinners that contain more than 70 % by weight of petroleum oil (see also the Harmonised System Explanatory Note to heading 3814, first paragraph).</p> <p>The wording of heading 3814 is more specific than the wording of heading 2710 as it covers not only the composition but also the usage of the product (see also the Harmonised System classification opinion 3814.00/3).</p> <p>The product is therefore to be classified under CN code 3814 00 90 as other organic composite solvent.</p>