COMMISSION REGULATION (EEC) No 3311/86

of 29 October 1986

on the tariff classification of goods falling within subheading 24.02 E of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff [1], as last amended by Council Regulation (EEC) No 2055/84 [2], and in particular Article 3 thereof,

Whereas, in order to ensure uniform application of the nomenclature of the Common Customs Tariff, it is necessary to provide for the tariff classification of cut and expanded tobacco (not put up for retail sale), at least 80 % by weight of which floats on the surface when placed in benzyl acetate;

Whereas it is necessary to define the procedure for determining the proportion by weight of tobacco that floats on the surface of benzyl acetate by an analysis procedure; whereas, on the basis of studies undertaken, the procedure set out in the Annex to this Regulation appears to offer the best safeguards;

Whereas subheading 24.02 C of the Common Customs Tariff in the Annex to Council Regulation (EEC) No 950/68 [3], as last amended by Regulation (EEC) No 3129/86 [4], relates to smoking tobacco; whereas subheading 24.02 E relates, among other things, to manufactured tobacco other than smoking tobacco;

Whereas the product is not suitable for smoking without further processing and is therefore to be classified under tariff subheading 24.02 E;

Whereas the provisions of this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION:

Article 1

Cut and expanded tobacco (not put up for retail sale), at least 80 % by weight of which floats on the surface when placed in benzyl acetate (determined by the analytical procedure laid down in the Annex to this Regulation), shall be classified in the Common Customs tariff under subheading:

24.02 Manufactured tobacco; tobacco extracts and essences

E. Other, including agglomerated tobacco in the form of sheets or strip.

Article 2

This Regulation shall enter into force on the twenty-first day following its publication in the *Official Journal of the European Communities.*

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

Done at Brussels, 29 October 1986.

For the Commission

COCKFIELD

Vice-President

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[1] OJ No L 14, 21. 1. 1969, p. 1.
[2] OJ No L 191, 16. 7. 1984, p. 1.
[3] OJ No L 172, 22. 7. 1968, p. 1.
[4] OJ No L 292, 16. 10. 1986, p. 3.

ANNEX

PROCEDURE FOR THE IDENTIFICATION OF EXPANDED CUT TOBACCO FALLING WITHIN TARIFF SUBHEADING 24.02 E OF THE COMMON CUSTOMS TARIFF

1. Principle

Expanded cut tobacco differs from non-expanded cut tobacco in that it is less dense.

2. Equipment

2.1. *Chemicals:*

Benzyl acetate, d = 1,055,
Ethyl acetate, d = 0,898;

2.2. *Apparatus:*

tall beaker, 1 000 ml, graduated, diameter approximately 95 mm,

magnetic stirrer,

glass funnels, 15 cm diameter,

round filter (coarse), diameter approximately 270 mm,

glass Erlenmeyer flask, 1 000 ml, wide-mouth,

set of watch glasses, diameter approximately 10 cm,

analytical balance (indication in g, to two decimal places),

drying cabinet.

3. Method

Fill a beaker to the 600 ml mark with benzyl acetate and place it on a vibration-free surface (e.g. a rigid table).

Dry about two g of tobacco to constant weight (for about three hours) in a drying cabinet at 85 °C (weighed-in portion = A). Determine in g, to two decimal places, the weight of the dried weighed-in portion.

Scatter the dried weighed-in portion (A) evenly over the surface of the liquid in the beaker and stir for 30 seconds with a magnetic stirrer.

Allow to stand for two minutes, transfer the supernatant into a round filter, rinse twice with 50 ml of ethyl acetate and dry to constant weight (for about three hours) in a drying cabinet at 85 °C (supernatant after drying = B). Determine in g, to two decimal places, the weight of the dried supernatant.

4. Calculation

$$\text{Expanded tobacco } \% = \frac{B \times 100}{A}$$

where A = weighed-in portion in g to two decimal places,

B = supernatant in g to two decimal places.

The average result of at least two determinations must be taken into account.