COMMISSION REGULATION (EEC) No 2257/87

of 27 July 1987

on the classification of goods in subheading 27.07 B 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 Regulation (EEC) No 2055/84 [2], and in particular Article 2 (3),

Whereas the two subdivisions of subheading 27.07 B of the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [3], as last amended by Regulation (EEC) No 2184/87 [4], are worded as follows:

'I. for use as power or heating fuels

II. for other purposes (a)

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities';

Whereas products classified in the first of these subheadings are subject to a customs duty whereas those in the second are exempt from duty;

Whereas to remove any possible doubt about the interpretation of these two subdivisions and thereby ensure uniform application of the Common Customs Tariff Nomenclature it is necessary, in the absence of Community provisions, to clarify in which of the two subdivisions of subheading 27.07 B are to be classified goods intended to be submitted to a process from which products capable of being used as power or heating fuels are obtained;

Whereas this clarification should be established strictly from the structure and content of chapter 27 and in particular the rules contained in Additional Notes 5 and 6 of that chapter concerning respectively the 'specific process' and 'chemical transformation';

Whereas, therefore, it is appropriate to classify in subheading 27.07 B II the aforementioned products of subheading 27.07 B when they are intended to be submitted either to a treatment of the kind listed in Additional Note 5 to Chapter 27 or a different kind of treatment resulting in products capable of being used as power or heating fuels if the latter are intended to be subjected to further industrial treatment;

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

HAS ADOPTED THIS REGULATION:

Article 1

1. Products of subheading 27.07 B of the Common Customs Tariff, destined to be submitted to a process from which products capable of being used as power or heating fuels are obtained, are classified in subheading 27.07 B II if this process is of the kind listed in Additional Note 5 to Chapter 27 of the Common Customs Tariff.

2. Products of subheading 27.07 B are also classified in subheading 27.07 B II where they are to be submitted to a treatment of a different kind to that indicated in the preceding paragraph and from which products capable of being used as power or heating fuels are obtained if the latter are to be subjected to further industrial treatment.

If the abovementioned derived products are used as power or heating fuels, the products of subheading 27.07 B used are classified proportionally in subheading 27.07 B I.

The calculation of the Customs Duty applicable to the aforementioned derived products shall be made according to the kind and value of the products used and on the net weight of the product obtained.

Article 2

The Regulation shall enter into force on the 21st day following that of its publication in the *Official Journal of the European Communities.*

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[1] OJ No L 14, 21. 1. 1969, p. 1.
[2] OJ No L 191, 19. 7. 1984, p. 1.
[3] OJ No L 172, 22. 7. 1968, p. 1.
[4] OJ No L 203, 24. 7. 1987, p. 16.

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

Done at Brussels, 27 July 1987.

For the Commission
COCKFIELD
Vice-President