COMMISSION REGULATION (EC) No 142/2002
of 25 January 2002
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariffs [1], as last amended by Regulation (EC) No 2433/2001 [2], and in particular Article 9 thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to the said Regulation, 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 set down the general rules for the interpretation of the Combined Nomenclature. Those rules also apply 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the CN codes indicated in column 2, by virtue of the reasons set out in column 3.

(4) It is appropriate that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which does not conform to the provisions of this Regulation, can continue to be invoked, under the provisions in Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [3], as last amended by European Parliament and Council Regulation (EC) No 2700/2000 [4], for a period of six months by the holder.

(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 annexed table are classified within the Combined Nomenclature under the CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which does not conform to the provisions of this Regulation can continue to be invoked under the provisions of Article 12(6) of Regulation (EEC) No 2913/92 for a period of six months.

Article 3

This Regulation shall enter into force on the 20th 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, 25 January 2002.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.
[2] OJ L 329, 14.12.2001, p. 4.
[3] OJ L 302, 19.10.1992, p. 1.
[4] OJ L 311, 12.12.2000, p. 17.

ANNEX

Description of the goods	Classification CN code	Reasons
(1)	(2)	(3)
1. Blend consisting of ethyl alcohol (88,5 %), ethyl acetate (5 %) and water Ethyl acetate, which has been added to the blend, is regarded as a denaturant	2207 20 00	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 2207 and 2207 20 00 The addition of ethyl acetate renders the product unfit for human consumption but not for industrial purposes. It is a denatured ethyl alcohol of heading 2207
2. Blend consisting of ethyl alcohol (approximately 90 %), ethyl acetate (approximately 5 %) and aldehydes, higher alcohols and water Ethyl acetate, which has been added to the blend, is regarded as a denaturant	2207 20 00	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 2207 and 2207 20 00 The addition of ethyl acetate renders the product unfit for human consumption but not for industrial purposes. It is a denatured ethyl alcohol of heading 2207
3. Mixture consisting of ethyl alcohol (78,2 %), isopropanol (12,4 %), n-propanol (8,1 %) and small quantities of other organic products This mixture is a by-product from synthetic gasoline manufacture	3814 00 90	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3814, 3814 00 and 3814 00 90 Due to the amount of isopropanol and n-propanol present in the mixture, the product has the characteristics of an organic solvent of heading 3814 and does not have the properties of ethyl alcohol of Chapter 22