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►**B**

# COMMISSION REGULATION (EC) No 231/2004

## of 10 February 2004

## concerning the classification of certain goods in the Combined Nomenclature

(OJ L 39, 11.2.2004, p. 15)

Amended by:

| | | Official Journal | | |
|---|---|---|---|---|
| | | No | page | date |
| ►**M1** | Commission Regulation (EC) No 1179/2009 of 26 November 2009 | L 317 | 1 | 3.12.2009 |
| ►**M2** | Commission Implementing Regulation (EU) No 441/2013 of 7 May 2013 | L 130 | 1 | 15.5.2013 |

▼B

# COMMISSION REGULATION (EC) No 231/2004

## of 10 February 2004

## concerning the classification of certain goods in the Combined Nomenclature

*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 issued by the customs authorities of Member States which is not in accordance with this Regulation can continue to be invoked for a period of three months pursuant to Article 12(6) of Regulation (EEC) No 2913/92.

*Article 3*

This Regulation shall enter into force on the 20th 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.

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*ANNEX*

| Description of the goods | Classification (CN code) | Reasons |
|---|---|---|
| (1) | (2) | (3) |
| Yellow, oily, liquid preparation containing by weight 70 % or more of petroleum oils and containing additives. The product has the following characteristics:<br>— Distillation (ASTM D 86):<br>at 250 °C: 0<br>at 266 °C: start of distillation<br>at 339 °C (end of distillation): more than 85 % by volume<br>at 350 °C: more than 85 % by volume<br>— Flash point (Pensky-Martens): Higher than 100 °C<br>— Infrared spectroscopy: Aliphatic hydrocarbons<br>— Sulphur content (EN ISO 8754): Less than 0,05 % by weight<br>The preparation can be used as lubricating oil. | ►**M2** 2710 19 43<br>2710 19 46<br>2710 19 47 ◄ | Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, ►**M1** additional notes 2(d) and 2(e) ◄ to Chapter 27 and the wording of CN codes 2710, 2710 19. and 2710 19 41.<br>Since 'heavy oils' according to the definition in ►**M1** additional note 2(d) ◄ to Chapter 27 comprises oils and preparations, the term 'gas oils' according to the definition in ►**M1** additional note 2(e) ◄ to Chapter 27 also comprises oils and preparations.<br>The product cannot be classified as a lubricant since it fulfils the provisions of ►**M1** additional notes 2(d) and 2(e) ◄ to Chapter 27. It is therefore to be classified as a gas oil of ►**M2** CN codes 2710 19 43, 2710 19 46 and 2710 19 47 ◄ (see also the Explanatory notes to the Combined Nomenclature codes 2710 19 71 to 2710 19 99). |