COMMISSION IMPLEMENTING REGULATION (EU) 2017/1268

of 11 July 2017

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 three months.

(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 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 three months from the date of entry into force of this Regulation.

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*.

([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).

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

Done at Brussels, 11 July 2017.

For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
A product in the form of fine white wax beads of approximatively 1 mm in diameter, obtained from refined palm oil. The product consists of: — hydrogenated hard palm stearin, — non-hydrogenated hard palm stearin, — an optical brightener (approx. 0,01 % by weight). Palm stearin obtained from palm oil is subjected to a multi-stage fractionation and the hard stearin (solid fraction) is separated from the soft stearin. Then, a part of the hard stearin is subjected to a hydrogenation process, and mixed with the non-hydrogenated part of the hard stearin and with an optical brightener. Subsequently, the obtained product is subjected to a beading process. The product is of waxy character and is used as raw material for manufacturing candles. The dropping point is 59,2 °C ± 0,5 °C and the viscosity measured with a rotational viscometer does not exceed 10 Pa.s at a temperature of 10 °C above the dropping point. The product is packed in 25 kg bags.	3404 90 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 5, first paragraph, letter (a) to Chapter 34 and the wording of CN codes 3404 and 3404 90 00. Classification under heading 1516 is excluded as the product is a mixture of hydrogenated hard stearin and non-hydrogenated hard stearin. The product has been prepared beyond the scope of heading 1516, and is neither an oil nor a fat. Moreover, the presence of the optical brightener excludes the product from heading 1516. Classification under heading 1517 is excluded as the product is not an edible mixture or preparation covered by the scope of heading 1517. Classification under heading 1521 is excluded as the product is mainly composed of palm stearin which is a triglyceride. In accordance with Note 5, first paragraph, letter (a) to Chapter 34, chemically produced organic products of a waxy character, whether or not water-soluble, are covered by heading 3404. The product also fulfils the criteria of artificial wax (see also the Harmonised System Explanatory Notes to heading 3404, letter A). The product is therefore to be classified in CN code 3404 90 00 as other artificial waxes and prepared waxes.