COMMISSION IMPLEMENTING REGULATION (EU) 2020/186

of 7 February 2020

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.

([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).

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*.

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

Done at Brussels, 7 February 2020.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Polyacrylic elastomers in the form of white blocs of approximately 63 × 40 × 15 cm and composed of: — two or three types of acrylate monomers (ethyl acrylate and one or both of the two following monomers: n-butyl acrylate and 2-methoxyethyl acrylate), — small amounts of cure-site monomers containing chlorine, epoxy or carboxyl groups. Those polyacrylic elastomers have an iodine value of less than 4.	3906 90 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3906, 3906 90 and 3906 90 90. The iodine value together with the presence of the cure-site monomers indicate an impossibility to vulcanise the goods using a regular sulphur system. The goods can be vulcanised with non-sulphur containing systems. Specific types can be vulcanised with a soap/sulphur system in which the sulphur has the function of an accelerator and not of a vulcanising agent. In either system, the result of the vulcanisation is a C-O-C linkage. Therefore, the goods do not fall within the definition of synthetic rubbers contained in Note 4(a) to Chapter 40 since they cannot be vulcanised with sulphur. Consequently, the goods cannot be classified in Chapter 40. Therefore, the goods are to be classified in CN code 3906 90 90 as other acrylic polymers in primary form.