



2024/2136

7.8.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2136
of 31 July 2024
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., ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽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, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

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, 31 July 2024.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
The product is a liquid mixture of chemicals consisting by weight of the following: — 63 % of tetrahydro-1,1,2,3,3-pentamethylindane (THPMI; CAS RN 33704-59-5); and — 34 % of hexahydro-1,1,2,3,3-pentamethylindane (HHPMI; CAS RN 33704-60-8); and — 3 % of 1,1,2,3,3-pentamethylindane (PMI; CAS RN 1203-17-4). The mixture is obtained by catalytic hydrogenation of PMI (starting material). The products formed during the chemical reaction are THPMI (main product) and HHPMI (by-product). The mixture is intended for direct use, without any purification, in the production of (<i>rac</i>)-6,7-Dihydro-1,1,2,3,3-pentamethyl-4(5<i>H</i>)-indanone (DPMI; CAS RN 33704-61-9) through allylic oxidation of THPMI.	3824 99 92	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(a) to Chapter 29 and the wording of CN codes 3824, 3824 99 and 3824 99 92. Due to the significant concentration of HHPMI, the product is a mixture that cannot be considered as a separate chemically defined organic compound consisting of one molecular species within the meaning of Note 1(a) to Chapter 29 (see the Harmonized System Explanatory Notes to Chapter 29, General, point (A), first paragraph). The mixture is therefore excluded from classification in Chapter 29. Consequently, the mixture is to be classified under CN code 3824 99 92 as other preparations of the chemical or allied industries, not elsewhere specified or included.