

Customs Flash

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New classification denatured alcohol

Last week the European Commission published several new classification implementing regulations. One of these new classifications we would like to inform you about concerns the classification of denatured alcohol. On January 26, 2013 the European Commission has published a commission implementing regulation for CN-code 2207 20 00. Products of CN-code 2207 20 00 contain ethylalcohol and ethyl-tertiar-butylether and can be used as a biofuel which are usually classified under heading 3824. However, the classification under heading 2207 attracts a much higher duty rate than biofuel classified under 3824. We would like to note that the denatured alcohol is classified under heading 2207 because by application of general classification rule 3a, heading 2207 is considered to be a heading with a more specific description compared with heading 3824, having a more general description.

What does it mean for you?

If your company imports denatured alcohol classified under heading 3824 and it turns out the product concerned has to be classified under CN-code 2207 20 00, a much higher duty rate is applicable. This also could mean customs duties can be retroactively claimed by customs authorities. This implementing regulation interred into force as of January 26, 2013.

What to do?

If your company imports the aforementioned products we recommend reviewing the classification codes used. Of course Deloitte can assist you with such a review and provide more information regarding this subject.

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