

COMMISSION IMPLEMENTING REGULATION (EU) 2022/2259
of 14 November 2022
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, 14 November 2022.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A plastic ring with an external diameter of approx. 4 cm and an internal diameter of approx. 2 cm. The ring has two small openings on the outside and inside. It contains a strip of nonwoven fabric impregnated with odoriferous substances.</p> <p>The product is placed within the mouthpiece of specific drinking bottles to aromatise ambient air that is aspirated while drinking water from the mouthpiece. The aromatised air is perceived retronasally (that is, from inside the oral cavity), which gives the consumer the impression of a flavoured drink.</p> <p>The product is available in different fragrances and packaged in aluminium composite foil bags for retail sale as aroma pods for the production of scent.</p>	3307 90 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 4 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00.</p> <p>The product is neither of a kind used as raw materials in industry nor is it a preparation of a kind used for the manufacture of beverages. The product does not add an aroma to the liquid, and thus it does not impart a fragrance to the beverage itself. Therefore, classification under heading 3302 is excluded.</p> <p>The product is designed to aromatise air, which is aspirated together with the water from the drinking bottle. It contains a strip of nonwoven fabric impregnated with a perfumery preparation within the meaning of note 4 to Chapter 33 for this purpose (see also the Harmonised System Explanatory Notes to heading 3307, point (V)(5)).</p> <p>Consequently, the product is to be classified under CN code 3307 90 00 as other perfumery not elsewhere specified or included.</p>

(*) The image is purely for information.

