

## ANNEX

<b>Description of goods</b> <b>(1)</b>	<b>Classification(CN code)</b> <b>(2)</b>	<b>Reasons</b> <b>(3)</b>
<p>Treated distillate aromatic extract (TDAE) having the following physico-chemical properties:</p> <ul style="list-style-type: none"> <li>— content of aromatic constituents between 74,2 % and 75 % by weight, as determined by the chromatography column process described in Annex A to Chapter 27 of the Explanatory Notes to the Combined Nomenclature (CNEN);</li> <li>— density at 15 °C between 0,9521 and 0,9590 g/cm<sup>3</sup>;</li> <li>— not more than 4 % by volume distils up to 300 °C, as determined by the ASTM D 86-67 (EN ISO 3405) method.</li> </ul> <p>TDAE is an extract that is the result of the refining of lubricants from vacuum distillation residues. The aromatic constituents are produced as by-products in the refining of lubricating oil base stocks and waxes. The product is used as plasticizer for non-vulcanised rubber compounds that constitute raw materials in the manufacture of tyres and other vulcanised rubber products.</p>	2707 99 99	<p>Classification is determined by the General Rules 1, and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 2707, 2707 99 and 2707 99 99.</p> <p>As the product has not been directly obtained by distillation or refining of crude petroleum oils or of crude oils obtained from bituminous materials and the weight of the aromatic constituents in the product exceeds that of the non-aromatic constituents, classification under heading 2710 as petroleum oils and oils obtained from bituminous minerals, other than crude, preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils and oils obtained from bituminous minerals or waste oils is excluded (see Note 2 to Chapter 27).</p> <p>As the product has not been directly obtained from petroleum, petroleum oils or from oils of bituminous minerals and the content of aromatic constituents in the product is less than 80 %, classification under heading 2713 as petroleum coke, petroleum bitumen or other residues therefrom is excluded (see also the Explanatory Notes to the Combined nomenclature (CNEN) to subheadings 2713 90 10 and 2713 90 90).</p> <p>The product is an aromatic extract obtained by the</p>

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1231/2013. (See end of Document for details)

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		<p>refining of lubricants from vacuum distillation residues. Due to its content of aromatic constituents, it belongs to the category of oils or similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents (see also the CNEN to subheadings 2707 99 91 and 2707 99 99, item 2). It is therefore to be classified under CN code 2707 99 99.</p>
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