

# Customs classification

For customs purposes, the starting point is the **product as it exists at the point of customs classification**. The composition and characteristics of the resulting product determine the applicable CN classification.

Additional Note 12 to Chapter 22 of the Combined Nomenclature provides specific rules for mixtures of ethyl alcohol used as raw material for the production of motor fuels. Where the alcoholic strength is **50% vol or higher**, the mixture can fall under CN subheading **2207 20 - denatured ethyl alcohol**, provided the relevant conditions are met. The note expressly recognises **automotive petrol conforming to EN 228** as one of the substances that may be used for denaturing.

This provision was introduced by Commission Implementing Regulation (EU) No 626/2014.

A specific example is provided by Commission Implementing Regulation (EU) 2017/2157, which classifies a mixture consisting of **70% ethanol and 30% gasoline** under CN **2207 20 00**. The Commission considered that the gasoline renders the ethanol unfit for human consumption while the product remains suitable for industrial use.

This demonstrates that, from a customs perspective, gasoline can function as a **customs-recognised denaturant**. The assessment is based on the resulting product and the specific CN provisions applicable to it.

The 50% threshold should not, however, be interpreted as meaning that a product containing less than 50% ethanol is no longer “ethanol” in a general sense. Rather, it determines whether the specific Chapter 22 provision for ethanol mixtures under CN 2207 20 can apply. If the mixture falls outside that provision, its classification must be determined under the other applicable CN headings. A finished gasoline/motor-spirit blend may, depending on its composition and characteristics, fall under heading 2710.

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