



HARMONIZED SYSTEM
COMMITTEE

-
29th Session
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NC0555E1
(+ Annex)

O. Eng.

Brussels, 14 March 2002.

CLASSIFICATION OF "MOSSTANOL L"

(Item IX.3 on Agenda)

I. BACKGROUND

1. The Secretariat has received a letter from the Polish Administration concerning the classification of a product referred to as "MOSSTANOL L". The Secretariat was not certain about the classification of this product and, therefore, felt that it would be appropriate to refer the question to the Harmonized System Committee. The Polish Administration agreed to this course of action.
2. According to the information provided, "MOSSTANOL L" is the brandname of a product obtained as a by-product of an industrial process based on Fischer-Tropsch synthesis. It consists of 63-65% ethyl alcohol, 35-37% isopropyl alcohol and a maximum of 1% C₃/C₄ alcohols. The product is used as a component in the manufacture of aerosols, hair lacquers, nail lacquers, solvents for printer's inks and automobile windscreen washer liquids.

II. SECRETARIAT COMMENTS

3. The Secretariat considers that classification in headings 22.07, 22.08, 38.14 and 38.24 merits consideration. In this connection, the Secretariat has been informed by the Polish Administration that the Dutch Customs Administration has issued a BTI classifying "MOSSTANOL L" in subheading 3824.90.
4. In considering the possibility of classification of the product in question in heading 22.07, the Polish Administration has raised certain issues concerning the scope of the term "denatured". The issues raised by the Polish Administration relate to the definition of the term "denatured" and the interpretation of the Explanatory Note to heading 22.07. Since the Secretariat has been given to understand that there are varying interpretations with

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regard to these issues among administrations, the Secretariat has felt it best to clarify the matter in the Harmonized System Committee.

Definition of the term "denatured"

5. According to The Concise Oxford Dictionary, 10th Edition, the term "denature" can be defined as to "make (alcohol) unfit for drinking by adding toxic or foul-tasting substances". Consequently, the question occurs whether, for purposes of heading 22.07, the denaturant must be added or can be present as an impurity in the product.
6. "MOSSTANOL L" is predominantly a mixture of ethyl alcohol (63-65%) and isopropyl alcohol (35-37%). Isopropyl alcohol is a denaturant, according to the Polish legislation and the Secretariat's information. However, it is not clear to the Secretariat whether isopropyl alcohol has been deliberately left in the final product during the manufacturing process to render the product unfit for human consumption or whether it is present as an impurity. Nor is it clear to the Secretariat whether isopropyl alcohol is deliberately mixed with ethyl alcohol for use as a composite solvent of heading 38.14. The Polish Administration is requested to clarify these points and whether the percentage references to ethyl alcohol and isopropyl alcohol refer to "% vol" or "% by weight".
7. If isopropyl alcohol is deliberately left in the product or is present as an impurity and the Committee considers that the product cannot be considered to be denatured because the denaturant was not "added" to the final product, consideration should be given to excluding classification in heading 22.07.
8. The Secretariat, for one, would not take such a narrow view of the term "denatured". In our view, irrespective of whether a denaturant was added or is present in the product as an impurity or as a result of the manufacturing process, it is still a denaturant and the product in question should be regarded as denatured. The Committee is, of course, asked to express its view with regard to this issue.

Interpretation of the Explanatory Note to heading 22.07

9. The Explanatory Note to heading 22.07 states that :

"ethyl alcohol and other spirits, denatured, are spirits mixed with substances to render them unfit for drinking but not to prevent their use for industrial purposes. The denaturants used vary in different countries according to national legislation. They include wood naphtha, methanol, acetone, pyridine, aromatic hydrocarbons (benzene, etc.) and colouring matter."
10. Apparently, Polish legislation, permits 72 products to be used as agents for the denaturation of spirits. The list of these denaturants, provided by the Polish Administration, is reproduced in the Annex to this document. The Polish legislation in question does not mention wood naphtha, methanol, acetone, pyridine, aromatic hydrocarbons (benzene, etc.) or colouring matter. It does, however, mention isopropyl alcohol.
11. The Secretariat understands that some administrations have interpreted the Explanatory Note in question to mean that classification in heading 22.07 should be determined on the basis of national legislation, that is, if national legislation specifies certain substances as denaturants, the products should be classified as denatured; if the substances are not specified as denaturants in national legislation the product should be classified as undenatured.

12. Again, the Secretariat would not read the Explanatory Note in question in such a narrow fashion. In our view the Explanatory Note to heading 22.07 merely informs the reader that the denaturants used in different countries vary from country to country and that such denaturants are often specified in national legislation. The Explanatory Note goes on to cite examples of common denaturants. The Secretariat would not agree to limit the scope of denaturants to those specified in legislation in different countries. Such an interpretation would lead to differing classifications in differing administration purely on the basis of national legislation. The Harmonized System must be interpreted internationally and uniformly. We could agree that recourse could be had to national legislation to identify denaturants, but not to restrict the scope of the term. The restrictive interpretation of the Explanatory Note to heading 22.07 applied with regard to imports into Poland would result in products containing “wood naphtha, methanol, acetone, pyridine, etc.”, which are specifically cited in the Explanatory Note, not being classified as denatured because these substances are not mentioned in the Polish legislation. Again, the Committee is asked to express its views with regard to this issue.
13. Based on the views of the Committee with regard to the two issues raised by the Secretariat above, and additional information that may be provided by the Polish Administration or other interested administrations as to the nature of “MOSSTANOL L”, classification of the product in heading 22.07 (as denatured ethyl alcohol of any strength), heading 22.08 (as undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol), heading 38.14 (as an organic composite solvent not elsewhere specified or included), or heading 38.24 (as a chemical product not elsewhere specified or included) could be considered.

III. CONCLUSION

14. Taking account of the Secretariat’s comments above, the Committee is invited to examine the classification of “MOSSTANOL L”. The Committee is also invited to decide whether any amendments to the Nomenclature and/or Explanatory Notes would be necessary to clarify the scope of “ethyl alcohol and other spirits, denatured, of any strength” in heading 22.07 (subheading 2207.20).

A product, obtained as a by-product of Fischer-Tropsch synthesis, consisting of 63-65% ethyl alcohol, 35-37% isopropyl alcohol and a maximum of 1% C ₃ /C ₄ alcohols.

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AGENTS PERMITTED FOR DENATURATION OF SPIRITS AND THEIR MINIMUM AMOUNTS FOR APPLICATION

	Name of denaturant	Minimum Amount of denaturant for 100 l
1.	Acetone	3 l
2.	Alfol 1214	2 l
3.	Amyl alcohol	5 l
4.	Benzyl alcohol	3 l
5.	Butyl alcohol	5 l
6.	opyl alcohol	10 l
7.	Isopropyl alcohol	5 l
8.	Methyl alcohol	2,5 l
9.	Aniline	3 kg
10.	Benzol (benzene)	3 l
11.	Benzylidene acetone	3 kg
12.	Petrol (gasoline)	3 l
13.	Biefenol N-95	2 l
14.	Bitrex - Benzoate denatonium	0,3 g
15.	Ethyl bromide or chloride	0,3 l
16.	Chloroform or iodoform	0,3 l
17.	Carbon tetrachloride	1,5 l
18.	Carbon disulfide	2 l
19.	Ethyl ether	3 l
20.	Phenol or cresol	1 l
21.	Formalin	1 l
22.	Dibutyl phthalate	1 l
23.	Diethyl phthalate	0,7 l
24.	Dimethyl phthalate	1 l
25.	Diocetyl phthalate	1 l
26.	Chlorhexidine gluconate (20% water solution)	1 l
27.	Iodine (crystalline)	0,1 kg
28.	Iodine 10% solution in ethanol	1 l
29.	Iditol (novolac)	2 kg
30.	Camphor	1 kg
31.	Colophony	2 kg
32.	Ethyl methyl ketone	3 l
33.	Concentrate of aroma 210339/AR0014 Pollena Aroma	20 l
34.	Creosote	2 kg
35.	Concentrate of hair lacquer of the trade name Luviskol or Polymer OWNP and mixtures of odoriferous substances (100+2/or/100+3)	10 l
36.	Xylene	3 l
37.	Salicylic acid	2 kg
38.	Sulfuric acid min. 70%	1 kg
39.	Bakelite lacquer	8 l
40.	Potassium or sodium hydroxide (20% solution)	5 kg
41.	Ethyl butyrate	5 l
42.	Menthol	0,5 kg

43.	Kerosene	2 l
44.	Methyl naphthyl ketone	10 kg
45.	Nipagin (aseptina)	3 kg
46.	Amyl acetate	5 l
47.	Butyl acetate	5 l
48.	Ethyl acetate	5 l
49.	Vinyl acetate	5 l
50.	Ricinus oil	1 l
51.	Essential oils or non-consumable mixtures of odoriferous substances	1 kg
52.	Parachlormetacresol	1 l
53.	Spirit French polish 25%	8 kg
54.	Nitro solvent	5 kg
55.	Methyl salicylate	1,5 kg
56.	Phenyl salicylate	1 kg
57.	Shellac	3 kg
58.	Turpentine (oil)	2 l
59.	Triethylamine	0,5 kg
60.	Toluol, toluene	3 l
61.	Trichloroethylene	2 l
62.	Ammonia water 25 %	2 l
63.	Benzoin resin - alcoholic solution (1 +5)	5 kg
64.	Thymol	0,5 kg
65.	Potassium or sodium hydroxide (crystalline)	1 kg
66.	Pyridine bases or pyridine	1 l
67.	General denaturing agent of the symbol AT 80	0,3 l
68.	Hop extract	0,3 kg
69.	WILD FLOWER PV009221 compound manufactured in Germany	0,5 kg
70.	Octamyl	5 l
71.	Denaturant of the symbol GIS	0,15 kg
72.	Tabak Aroma Type MALBORO of the symbol 0/132199 and of the symbol 01/32177	5 kg
