

T.C.

TİCARET BAKANLIĞI

Gümrükler Genel Müdürlüğü

Sayı :17474625-109

Konu :“Sodyum/Kalsiyum Naftalen

Sülfonat" Sınıflandırma Bilgisi

04.02.2020 / 51960857

DAĞITIM YERLERİNE

İlgi: a) 26.07.2017 tarihli ve 26838779 sayılı yazımız.

b) 06.07.2018 tarihli ve 35654109 sayılı yazımız.

Bilindiği üzere, "Sodyum/Kalsiyum Naftalen Sülfonat" ticari isimli eşyanın sınıflandırılmasında, DGÖ Sekreteryasından alınan 06.07.2017 tarihli ve 17NL021-AF sayılı yazı çerçevesinde işlem tesis edilmesi gerektiği hususu, ilgide kayıtlı, tüm Gümrük ve Dış Ticaret Bölge Müdürlüklerine dağıtım yazılarımızla talimatlandırılmıştır.

Bu defa, Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü`nden alınan 28.01.2020 tarih ve 51782037 sayılı yazıda; DGÖ Sekreteryasının 04.02.2019 tarihli ve 19NL0014-JC simgeli Tavsiye Kararında, sodyum/kalsiyum naftalen sülfonat içeren bazı eşyalara yönelik Bakanlığımız tarafından 27.04.2017 tarihli ve 24603961 sayılı yazı ile DGÖ`ye iletilen talebe cevaben yayımlanan 06.07.2017 17NL0121-AF sayılı ilişik Tavsiye Kararının ilga edilerek konunun yeniden değerlendirildiği ve bu bağlamda anılan eşyayı içeren bazı ürünlerin tarife alt pozisyonlarının değiştirildiği bildirilmiştir.

Bu kapsamda, Dünya Gümrük Örgütü Sekreteryasının "Sodyum/Kalsiyum Naftalen Sülfonat" ticari isimli eşyanın sınıflandırılmasına ilişkin, 04.02.2019 tarihli ve 19NL0014-JC simgeli görüşü ilişikte yer almakta olup, söz konusu görüş iş bu yazı tarihi itibariyle geçerli olmak üzere Genel Müdürlüğümüzce de uygun değerlendirilmiştir.

Bilgi ve gereğini rica ederim.

Mustafa GÜMÜŞ

Bakan a.

Genel Müdür

Ek: 1 Adet yazı (3 sayfa).

Dağıtım:

Tüm Gümrük ve Dış Ticaret Bölge Müdürlükleri

T.C.

TİCARET BAKANLIĞI

Uluslararası Anlaşmalar ve Avrupa Birliği Genel Müdürlüğü

Sayı :14375580-730.07

Konu :Sodyum Naftalin Sülfonata İlişkin

DGÖ Tavsiye Kararı

28.01.2020 / 51782037

GÜMRÜKLER GENEL MÜDÜRLÜĞÜNE

İlgi: a) Mülga Avrupa Birliği ve Dış İlişkiler Genel Müdürlüğü`nü muhatap 10.03.2017 tarihli ve 23206270 sayılı yazınız.

b) Mülga Avrupa Birliği ve Dış İlişkiler Genel Müdürlüğü`nün 31.03.2017 tarihli ve 23868474 sayılı yazısı.

c) Mülga Avrupa Birliği ve Dış İlişkiler Genel Müdürlüğü`nü muhatap 25.04.2017 tarihli ve 24484015 sayılı yazınız.

ç) Mülga Avrupa Birliği ve Dış İlişkiler Genel Müdürlüğü`nün 07.07.2017 tarihli ve 26348657 sayılı yazısı.

Dünya Gümrük Örgütü (DGÖ) tarafından, üçüncü bir ülkenin yazısına cevaben yayımlanan 04.02.2019 tarihli ve 19NL0014-JC simgeli bir örneği ilişik Tavsiye Kararında, ilgi`de kayıtlı yazılar konusu, sodyum/kalsiyum naftalin sülfonat içeren bazı eşyalara yönelik mülga Gümrük ve Ticaret Bakanlığı tarafından 27.04.2017 tarihli ve 24603961 sayılı yazıda iletilen talebe cevaben yayımlanan 06.07.2017 17NL0121-AF sayılı ilişik Tavsiye Kararının ilga edilerek, konunun yeniden değerlendirildiği ve bu bağlamda anılan eşyayı içeren bazı ürünlerin tarife alt pozisyonlarının değiştirildiği bildirilmektedir.

Söz konusu Kararın Genel Müdürlüklerince değerlendirilerek uygun bulunması durumunda, Kararda yer alan eşyanın tarife alt pozisyonunun belirlenmesinde anılan Tavsiye Kararının göz önüne alınabileceği değerlendirilmektedir.

Bilgileri ve gereğini arz ederim.

Osman Nuri BEYHAN

Genel Müdür a.

Genel Müdür Yardımcısı

Ek: 17NL0121-AF ve 19NL0014-JC simgeli DGÖ Tavsiye Kararları (7 Sayfa)

WORLD CUSTOMS ORGANIZATION

ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council

Créée en 1952 sous le nom de Conseil de coopération douanière

TARIFF AND TRADE AFFAIRS DIRECTORATE

TEL : +32 2 209 92 01

DATE : Brussels, 4 February 2019.

FAX : +32 2 209 92 09

FROM : Mr. Ping LIU Director

WCO Ref. : 19NL0014 – JC

This is with reference of your email of 02 January 2019 on the classification of certain

“polynaphthalene sulfonate” products under the Harmonized System (HS).

After having conducted a thorough examination of the product descriptions between letters 18NL0225 and 17NL0121, the Secretariat has come to the conclusion that letter **17NL0121 should be revoked.**

For letter **18NL0225**, the Secretariat supports the contents and reasoning of that advice.

Please find attached a new advice that revokes letter 17NL0045.

Please accept my apologies for the conflicting advices and trust that the above correction

will be of assistance to you.

Yours faithfully,

Ping LIU

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This advice 19NL0014 revokes and replaces advice **17NL0121**.

Description of the product

Product “sodium naphthalene sulfonate” is a dispersing agent. Since it contains a sodium ion bound to a large organic molecule, it has surface active property and its structure enables the homogeneous dispersion of organic and inorganic dispersions.

This chemical product can be presented under two different trade names : “Sodium naphthalene ZWL-I” and “Powercon-100”. Both are presented in the form of brown powders with the same chemical properties although they are used in different sectors. Both are water soluble products. “Sodium naphthalene ZWL-I” is a ready-to-use superplasticizer used in concrete, in industrial and civil buildings and in miscellaneous engineering. It consists of an aromatic sulfonated polymer (92 %) and the dosage in the concrete might range from 0.3 % to 1.8 %.

On the other hand, “Powercon-100” consists of sodium salt of poly(naphtalenesulfonic acid) (94 %). Its recommended use is as super plasticizer for cement concrete, mortar and grout.

Classification

You indicate that there are four possible options for the classification of the product under consideration. These subheadings are: 3202.10, 3402.11, 3824.40 and 3824.99. In addition, the Secretariat wishes to consider also heading 39.11. For clarity, the Secretariat will also address the scope of heading 34.01 in this correction.

First of all, heading 38.24 is a residual provision which covers: “Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included”. Other possible headings should be consulted first.

The Secretariat wishes to mention that the products at issue are the sodium salt of poly (naphtalenesulfonic acid). It is, therefore, a polymer without a chemically defined structure that cannot be covered by the scope of Chapter 29 (heading 29.04: sulphonated derivatives of hydrocarbons).

Heading 32.02 covers : “*Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning*”.

The Secretariat is of the opinion that, considering the information provided regarding the uses of the product under consideration, they should be considered neither as tanning preparations nor as enzymatic preparations for pre-tanning and that, accordingly, classification in heading 32.02 should be ruled out.

Heading 34.01 covers “*Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.*”

Soap and two kinds of organic surface-active products and preparations are included in heading 34.01, one is “for use as soap” and the other is “for washing the skin”. Unless the product could be regarded as a kind of soap, or as organic surface-active products or preparations “for use as soap” or “for washing

the skin”, they are out of the scope of heading 34.01. As such, heading 34.01 is **not applicable** to organic surface-active preparations that are:

- **not** intended for use as soap or for washing the skin;
- for use as soap but **not** in the forms of bars, cakes, moulded pieces or shapes; or
- for washing the skin but **not** in the form of liquid or cream and put up for retail sale.

In this case, the two products, “sodium naphthalene ZWL-I” and “powercon-100”, were not intended for use as soap or for washing the skin. Therefore heading 34.01 is not applicable. Moreover, heading 34.02 covers “*Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01*”.

The scope covered by heading 34.02 is governed by Note 3 to Chapter 34 which stipulates : “*For the purposes of heading 34.02, organic surface-active agents are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature : (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less*”. The scope of heading 34.02 is further clarified by its corresponding Explanatory Note which stipulates (on Page VI-3402-1, Part (I)) :

“The organic surface-active agents of this heading are chemical compounds, not chemically defined, which contain one or more hydrophilic or hydrophobic functional groups (...). Organic surface-active agents may be : (1) Anionic, in which case they ionise in aqueous solution to produce negatively charged organic ions responsible for the surface activity. Examples are : sulphates and sulphonates of fats, vegetable oils (triglycerides) or resin acids; sulphates and sulphonates derived from fatty alcohols; petroleum sulphonates, e.g., of alkalis (including those containing a proportion of mineral oils), of ammonium or of ethanalamines; alkylpolyethersulphates; alkylsulphonates or alkylphenylethersulphonates; alkylsulphates, alkylarylsulphonates (e.g., technical dodecylbenzenesulphonates)”.

The Secretariat is not in a position to determine if the products at issue satisfy the requirements stipulated by Note 3 to Chapter 34. If they do, the Secretariat would be inclined to classify the sodium salt of poly(naphthalenesulfonic acid) (i.e., “Sodium naphthalene ZWL-I” and “Powercon-10”) in heading 34.02, more specifically in subheading 3402.11 by application of GIRs 1 and 6. However, if the products under consideration do not satisfy the requirements of the Note 3 to Chapter 34, the Secretariat would consider the possibility of heading 39.11 since the products are the sodium salt of poly(naphthalenesulfonic acid).

According to Note 3 to Chapter 39: “*Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:*

(c) Other synthetic polymers with an average of at least 5 monomer units;”

If the products have an average of at least 5 monomer units, they could be classified in heading 39.11 as other synthetic polymers by application of GIR 1. Otherwise, the products “sodium naphthalene ZWL-I” and “powercon-100” can be regarded as other products of the chemical industries which must be classified in heading 38.24 by application of GIR 1.