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COMMISSION REGULATION (EC) No 1051/2009

of 3 November 2009

concerning the classification of certain goods in the Combined Nomenclature

(OJ L 290, 6.11.2009, p. 56)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Regulation (EU) 2017/1477 of 11 August 2017	L 211	6	17.8.2017

▼B

COMMISSION REGULATION (EC) No 1051/2009

of 3 November 2009

concerning the classification of certain goods in the Combined Nomenclature

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 codes indicated in column (2) of that table.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A new four-wheeled vehicle (so-called 'All Terrain Vehicle') with a spark-ignition internal combustion piston engine with a power of approximately 15 kW, and a dry weight of approximately 310 kg. The vehicle has the following characteristics: — a single seat of a length of approximately 600 mm accommodating the driver only, — motorcar type steering system based on the Ackerman principle controlled by a handlebar, — brakes on the front and rear wheels, — an automatic clutch and reverse gear, — an engine specially designed for use in difficult terrain and capable in low ratio of delivering sufficient power, — a power transmission shaft drive to the rear wheels, — tyres with a deep tread design for off-road use, — a hole with fittings for attaching various coupling devices, — a towing capacity of approximately 1 170 kg (non-braked), and — a permanently attached winch suitable for hauling logs. The vehicle is constructed essentially for carrying out forestry work. The various coupling devices are presented together with the vehicle	8701 90 11	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 to Chapter 87 and the wording of CN codes 8701, 8701 90 and 8701 90 11 As the vehicle is equipped with a hole with fittings for attaching various coupling devices and shaft drive to the wheels, its intended use is to carry out work in difficult terrain and to haul or push other vehicles, appliances or loads (Note 2 to Chapter 87) Classification under heading 8703 is excluded as the vehicle meets the definition of Note 2 to Chapter 87 and is able to haul or push at least twice its dry weight (non-braked) (see also the CN Explanatory Notes to subheadings 8701 90 11 to 8701 90 90) The winch gives the vehicle the character of a forestry tractor (see also the CN Explanatory Notes to subheadings 8701 90 11 to 8701 90 50) The vehicle is therefore to be classified under CN code 8701 90 11
▼M1 _____		