COMMISSION REGULATION (EU) No 1067/2010

of 19 November 2010

concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN codes indicated in column (2), by virtue of the reasons set out in column (3) of that table.

(4) It is appropriate to provide that binding tariff information which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

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 twentieth day following that of 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.

Done at Brussels, 19 November 2010.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A product (so-called 'shower head') made of plastics with a nickel coating, used for distributing water by means of a nozzle. It is equipped with a non-return valve which prevents water from flowing back. However, the valve does not regulate the water flow. The flow of water from the nozzle is regulated by the tap to which the product is intended to be connected via a flexible hose.	3924 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3924 and 3924 90 00. Classification under heading 8481 as a valve or similar appliance is excluded, as the product is more than a valve incorporating accessory features, it is a complete shower head (see also the Harmonised System Explanatory Notes to heading 8481). Classification under heading 8424 as a mechanical appliance for projecting, dispersing or spraying liquids is excluded, as the product does not contain any mechanism for projecting, dispersing or spraying the liquid. The flow of the water from the nozzle is regulated only by the tap to which the product is intended to be connected. The product is therefore to be classified according to its constituent material in Chapter 39. Classification under heading 3922 as a sanitary ware of plastics is excluded, as this heading covers baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics to be permanently fixed in a place (see also the Harmonised System Explanatory Notes to heading 3922). The product is therefore to be classified under heading 3924 as a hygienic or toilet article, of plastics.
2. A product (so-called 'shower head') made of plastics with a nickel coating, used for distributing water by means of a nozzle. It is equipped with a button connected to a valve which prevents water from flowing back and also changes the type of water jet ('rain' or 'massage'). However, the valve does not regulate the water flow. The flow of water from the nozzle is regulated by the tap to which the product is intended to be connected via a flexible hose.	8424 89 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8424 and 8424 89 00. Classification under heading 8481 as a valve or similar appliance is excluded, as the product is more than a valve incorporating accessory features, it is a complete shower head (see also the Harmonised System Explanatory Notes to heading 8481). The presence of a mechanism to change the type of water jet gives the product the character of a mechanical appliance for projecting, dispersing or spraying liquids. The product is therefore to be classified under heading 8424.

(1)	(2)	(3)
3. A product (so-called 'shower head') made of plastics with a nickel coating, used for distributing water by means of a nozzle without a non-return valve or a mechanism to change the type of water jet. The flow of water from the nozzle is regulated by the tap to which the product is intended to be connected via a flexible hose.	3924 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3924 and 3924 90 00. Classification under heading 8424 as a mechanical appliance for projecting, dispersing or spraying liquids is excluded, as the product does not contain any mechanism for projecting, dispersing or spraying the liquid. The flow of the water from the nozzle is regulated only by the tap to which the product is intended to be connected. The product is therefore to be classified according to its constituent material in Chapter 39. Classification under heading 3922 as a sanitary ware of plastics is excluded, as this heading covers baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics to be permanently fixed in a place (see also the Harmonised System Explanatory Notes to heading 3922). The product is therefore to be classified under heading 3924 as a hygienic or toilet article, of plastics.