COMMISSION IMPLEMENTING REGULATION (EU) No 106/2012

of 7 February 2012

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 code 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 code 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, 7 February 2012.

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)
A metal disc-shaped device with a diameter of approximately 8 cm and a thickness of 2 cm (so-called "round recliner"). The device has an uneven surface with a central shaft hole and it consists of the following: — a guide plate, — a spiral spring, — a hinge cam, — a slide cam, — two slide pawls, — a ratchet, and — a ring plate. It is a component of reclining mechanisms for motor vehicle seats. The device is used to adjust the angle of the seat back according to the needs of the driver or passengers and contributes to the strength of the seat. (*) See image	9401 90 80	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9401, 9401 90 and 9401 90 80. Given its characteristics, namely its accurate mechanical construction with several different components, the device is specifically designed to be an essential part of a reclining mechanism of a motor vehicle seat. Consequently, classification as metal mountings, fittings or similar articles under heading 8302 is excluded (see also the HS Explanatory Notes to heading 8302, first paragraph). Consequently, the device is considered to be a part of a reclining mechanism of a motor vehicle seat. The device is therefore to be classified under CN code 9401 90 80 as other parts of seats of a kind used for motor vehicles.

(*) The image is purely for information

