COMMISSION IMPLEMENTING REGULATION (EU) No 1035/2014

of 25 September 2014

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 658/87, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 ([2]). That period should be set at three months.

(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 which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

([1]) OJ L 256, 7.9.1987, p. 1.
([2]) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 25 September 2014.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
1. A turbine wheel of a nickel-based alloy comprising radially arranged blades and a central hub to be placed on the shaft of an exhaust-gas turbocharger. The wheel is the component of a turbine which transforms the energy of the incoming motor exhaust-gas into a rotational movement for driving the compressor wheel of the turbocharger. (*) See image 1	8411 99 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(b) to Section XVI and by the wording of CN codes 8411 and 8411 99 00. Classification under heading 8414 as parts of compressors is excluded as the turbine wheel is a part suitable for use solely or principally with an exhaust-gas turbine of heading 8411 (see also the Harmonized System Explanatory Notes (HSEN) to heading 8414, exclusion (a), and the Explanatory Notes to the Combined Nomenclature (CNEN) to subheading 8414 90 00). The turbine wheel is therefore to be classified under CN code 8411 99 00 as parts of gas turbines.
2. A turbine housing of base metal consisting of a cavity for the turbine wheel, an opening for the inlet exhaust-gas pipe and an opening for the outlet exhaust-gas pipe. The housing is the component of a turbine which contains the turbine wheel enabling it to transform the incoming motor exhaust-gas energy into a rotational movement for driving the compressor wheel of the turbocharger. (*) See image 2	8411 99 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(b) to Section XVI and by the wording of CN codes 8411 and 8411 99 00. Classification under heading 8414 as parts of compressors is excluded as the turbine housing is a part suitable for use solely or principally with an exhaust-gas turbine of heading 8411 (see also the HSEN to heading 8414, exclusion (a), and the CNEN to subheading 8414 90 00). The turbine housing is therefore to be classified under CN code 8411 99 00 as parts of gas turbines.

(*) The images are purely for information.

Image 1



Image 2

