COMMISSION IMPLEMENTING REGULATION (EU) No 455/2014

of 29 April 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 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 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 codes 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, 29 April 2014.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A floor standing apparatus for dispensing cold water (so-called 'water cooler') with a height of approximately 124 cm and a weight of approximately 100 kg. It comprises a cooling system consisting of a compressor and a condenser. It has a storage capacity of 150 l and a nominal cooling capacity of 150 l/h allowing up to 750 glasses of water to be dispensed per hour. It operates with a voltage of 220 V AC.	8418 69 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8418 and 8418 69 00. Cooling water for drinking purposes only is not considered treatment of materials by a process involving a change of temperature. Consequently, classification under heading 8419 is excluded. The apparatus is therefore to be classified under CN code 8418 69 00 as other refrigerating or freezing equipment (see also the Harmonized System Explanatory Notes to heading 8418, group (I), point (2)).
2. A floor standing apparatus for dispensing hot or cold water (so-called 'water dispenser') with a height of approximately 97 cm and a weight of approximately 15 kg. The heating function is performed by an integrated electric heating resistor and the cooling function by a cooling system consisting of a compressor and a condenser. The water is supplied from a bottle which is not included upon presentation. The apparatus has the capacity to dispense hot water at a rate of 5 l/h with a temperature range of 85–92 °C. It has the capacity to dispense cold water at a rate of 2 l/h with a temperature range of 4–8 °C. The apparatus operates with a voltage of 220 V AC and a power of 100/550 W.	8516 10 11	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8516, 8516 10 and 8516 10 11. Within the meaning of note 3 to Section XVI, the apparatus is designed for the purpose of performing two alternative functions (other refrigerating equipment of heading 8418 and an electric instantaneous or storage water heater of heading 8516). It is not possible to determine the apparatus' principal function as each function is equally important for the use of the apparatus. The apparatus is therefore to be classified under CN code 8516 10 11 as electric instantaneous water heaters.