REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 873/2014

of 8 August 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 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, 8 August 2014.

For the Commission,
On behalf of the President,
Martine REICHERTS
Member of the Commission

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. An article consisting of a round part with a diameter of approximately 15 cm and a tube-like extension, approximately 20 cm long. On the upper side of the article is a circular hole allowing the inflow of air. The bottom side has a plastic valve towards the end of the extension. The outer surface is made of two parts of textile material coated on the inner side and glued together. On the inside, there is a round cylinder of plastic foam with a cut-out in the middle. By covering the circular hole on the upper side and exerting pressure, the air is transported via the extension and the valve to inflate a specific air mattress. The article is presented as a mini-pump. (See photograph A) (*)	8414 20 80	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR) and the wording of CN codes 8414, 8414 20 and 8414 20 80. Given its objective characteristics, the article is a hand-operated air pump, which is operated solely by human effort. Hand-operated pumps which are operated solely by human effort and which are designed to inflate specific air mattresses, fall under subheadings 8414 20 20 and 8414 20 80 (see also the Explanatory Notes to the Combined Nomenclature (CNEN), subheadings 8414 20 20 and 8414 20 80). The article is therefore to be classified under CN code 8414 20 80 as other hand-operated air pumps.
2. A kidney-shaped article (measuring approximately 35 cm × 17 cm), with a tube-like extension (approximately 25 cm long) which has three valves. On the bottom of the article there is a valve allowing the inflow of air. The upper side has two plastic valves towards the end of the extension, situated side by side. The outer surface is made of two parts of textile material coated on the inner side and glued together. On the inside, there is an oval-shaped piece of plastic foam with a cut-out. This cut-out is fitted with a valve on the bottom. By covering the valve on the bottom side and exerting pressure, the air is transported via the extension and the outermost valve to inflate a specific air mattress. The article is presented as a mini-pump. It can also be used as a pillow as by inserting one of the valves on the extension into the other, the article is prevented from deflating. (See photograph B) (*)	8414 20 80	Classification is determined by GIR 1, 3(c) and 6 and the wording of CN code 8414, 8414 20 and 8414 20 80. On the one hand, the article is an inflatable pillow and, as such, is camping goods covered by heading 6306 (see also the Harmonised System Explanatory Notes to heading 6306 (5)). On the other hand, the article is also a hand-operated air pump operated solely by human effort and designed to inflate a specific air mattress which as such is covered by heading 8414 (see also the CNEN to subheadings 8414 20 20 and 8414 20 80). Since neither of the two headings is more specific than the other within the meaning of GIR 3(a) and since the article cannot be classified by reference to GIR 3(b), it shall be classified under the heading which occurs last in numerical order among the two headings (6306 and 8414) which equally merit consideration within the meaning of GIR 3(c). The article is therefore to be classified under CN code 8414 20 80 as other hand-operated air pumps.

(*) The image is purely for information.



Photograph A



Photograph B