II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2015/221

of 10 February 2015

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 3 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 3 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, 10 February 2015.

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)
A new, four-wheel drive utility vehicle with a compression-ignition internal combustion piston engine (diesel) of a cylinder capacity of 720 cm^3, with a net weight (including fluids) of approximately 630 kg, an unbraked towing capacity of 750 kg and with dimensions of approximately 300 × 160 cm. The vehicle has an open cabin with two seats (including the driver) fitted with a full roll-over protection frame, a cargo bed constructed of a strong steel frame with a sturdy flat-bed tipping body, with a manual tipper and of a capacity of 0,4 m^3 or, approximately, 400 kg. It has a high ground clearance (27 cm) and a wheel base of 198 cm. It is equipped with off-road earth moving tyres, wet-type disc brakes, a coupling device and a front hitch. The vehicle has a limited speed of 25 km/h, and a high brake capacity. The vehicle is designed for off-road use, particularly in very rough terrain. The vehicle is presented to be used for a range of functions, for example, pushing, hauling trailers, moving animals, transporting plants, boxes, water and equipment, carrying munitions and transporting feed for animals. (*) See image.	8704 21 91	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8704, 8704 21 and 8704 21 91. The vehicle is designed as a multipurpose vehicle that can be used for a range of functions in different environments. It has objective characteristics of motor vehicles for transport of goods of heading 8704. (See also the Harmonised System Classification Opinions 8704.31/3 and 8704 90/1.) The vehicle is not a dumper designed for off-highway use. It is not sturdily built with a tipping or bottom opening body, designed for the transport of excavated or other materials (see also the Harmonised System Explanatory Notes to heading 8704, sixth paragraph, point (1)). Classification under subheading 8704 10 is therefore excluded. The product is therefore to be classified under CN code 8704 21 91 as a new motor vehicle for the transport of goods.

(*) The image is purely for information.

