COMMISSION IMPLEMENTING REGULATION (EU) 2015/23

of 5 January 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 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, 5 January 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)
'T' shaped article of steel. The external diameter of the shoulders is 23 mm and the largest diameter of the central part of the article is 40 mm. Its lateral endings are bevelled, suitable for butt welding, and its third ending is threaded on the inside. The lateral endings are to be welded in between the panels of the radiator. The third ending is used for installing either a vent valve or a regulating valve, or for connecting the radiator with a pipe that connects it to, for example, a boiler. See the image (*).	7307 93 19	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(a) to Section XV, and by the wording of CN codes 7307, 7307 93 and 7307 93 19. The article has the objective characteristics of tube and pipe fittings classified under heading 7307. Articles of heading 7307 are, in accordance with note 2(a) to Section XV, parts of general use. As references to parts, inter alia, in Chapter 73 do not include references to parts of general use as defined in that note, classification of the article under heading 7322 as a part of radiators for central heating is excluded (see also the Harmonised System Explanatory Notes to heading 7322, point (2)(a)). The article is therefore to be classified under CN code 7307 93 19 as other butt welding tube or pipe fittings of steel with the greatest external diameter not exceeding 609,6 mm.

(*) The image is purely for information.

