COMMISSION IMPLEMENTING REGULATION (EU) 2015/2317

of 8 December 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, 8 December 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 free arm sewing machine of the household type with a built-in electric motor of an output of 70 watts, equipped essentially with a needle plate, a presser foot, a bobbin case, controls, a built-in light, a cabled foot pedal and various accessories (e.g. bobbins, guide rails, a set of needles, double needles, etc.). It weighs approximately 7 kg (including the motor) and offers over 24 sewing programmes. It has a value of more than EUR 65. The sewing machine works with an upper and a lower thread. One thread is inserted on the needle and the other is carried underneath by a shuttle (lock-stitch technique). The sewing machine can produce various types of stitches, however all these stitches are based on the principle described above. The machine can only imitate the over-lock stitch and is unable to cut off protruding material in the same operation.	8452 10 11	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8452, 8452 10 and 8452 10 11. Given its function, construction, physical characteristics and way of operation, the sewing machine is to be considered a sewing machine of a lock-stitch only type of subheading 8452 10, as it can perform only stitches based on the lock-stitch principle (see also the Explanatory notes to the Combined Nomenclature to subheadings 8452 10 11 and 8452 10 19, item 1(a)). The product is therefore to be classified under CN code 8452 10 11 as sewing machines of the household type, lock-stitch only, having a value of more than EUR 65 each.