COMMISSION IMPLEMENTING REGULATION (EU) 2015/386

of 5 March 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, 5 March 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 four-wheeled skateboard with dimensions of approximately 80 × 27 × 17 cm, a weight of 10 kg and a maximum load capacity of 65 kg. The article is equipped with an electric motor powered by two rechargeable 24 V batteries. The article has the following characteristics: — the wheels are made of polyurethane and have a diameter of 85 mm, — only the two rear wheels are driven by a belt, — the surface of the article is covered with an anti-slip layer, — the electric motor is mounted under the article, — it has a speed range of 10-32 km/h, no brakes and no steering system. The skateboard is presented with a handheld remote control. The skateboard is powered by an electric motor, which is operated by the person riding the board by means of the remote control. While riding the skateboard, its speed can be regulated by pulling a trigger on the remote control.	9506 99 90	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 9506, 9506 99 and 9506 99 90. Although the article is powered by an electric motor, it has the characteristics of a sport entertainment product rather than of a motor vehicle as, due to the absence of brakes and a steering system, it requires a physical activity to ride the skateboard (similar to the activity needed to ride a non-motorised skateboard). Consequently, classification under heading 8703 as motor vehicles principally designed for the transport of persons is excluded. Given its speed capacity of up to 32 km/h, the article is not considered to be a wheeled toy designed to be ridden by children (see also the CN Explanatory Notes to CN code 9503 00 10). Consequently, classification under heading 9503 as wheeled toys is excluded. Given its characteristics and design, the article is intended to be used as a sport entertainment product (skateboard). It is therefore to be classified under CN code 9506 99 90 as articles and equipment for other sports or outdoor games.