COMMISSION IMPLEMENTING REGULATION (EU) 2015/805

of 19 May 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.

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*.

[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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 May 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)
An electronic instrument (so-called 'rate gyro') with a weight of 35 g, comprising up to three angular velocity sensors, in a housing with dimensions of 24 × 24 × 28 mm. The housing also contains a temperature sensor and various electronics and is equipped with a cable. The instrument senses angular velocity in a range of approximately 50-1 200 °/s (degrees per second) and produces, by means of its electronic components, an electrical output signal proportional to the detected values. The signal is not displayed on the instrument, but transmitted to other apparatus connected via the cable. The temperature sensor provides information for compensating eventual variations in the output signal due to temperature change. The instrument is presented to be used for giving various apparatus, such as wind turbines, engines or industrial machines, instructions on the appropriate position to operate.	9031 80 38	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Chapter 90 and by the wording of CN codes 9031, 9031 80 and 9031 80 38. As the instrument contains both angular velocity sensors and a temperature sensor, it is a composite machine fitted together to form a whole within the meaning of note 3 to Chapter 90 (note 3 to Section XVI). As the temperature sensor is mainly used for providing information for compensating the output signal, the principal function of the instrument is performed by the angular velocity sensors. As the instrument is not used for navigation, classification under heading 9014 as navigational instruments or as parts and accessories thereof is excluded. Although the instrument senses the number of degrees per second, it is not similar to speed indicators of heading 9029, as the detected values are not indicated on the instrument but transmitted, in the form of an electrical signal, to other apparatus. The article is therefore to be classified under CN code 9031 80 38 as other electronic measuring or checking instruments, appliances and machines not specified elsewhere in Chapter 90.