COMMISSION IMPLEMENTING REGULATION (EU) 2016/1759

of 28 September 2016

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Articles 57(4) and 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 34(9) of Regulation (EU) No 952/2013. 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 34(9) of Regulation (EU) No 952/2013 for a period of three 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 269, 10.10.2013, p. 1.
([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

Done at Brussels, 28 September 2016.

For the Commission,
On behalf of the President,
Stephen QUEST
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article consisting of a threaded shank with a metric thread made of zinc plated steel and a head made of plastics. The threaded shank is manufactured by rolling and is of a length of 23 mm with a diameter of 6 mm. The round head has a diameter of 14,5 mm and has no slot or recess for tools. The article is presented to be used as a 'stand/foot' for items of furniture (it can however also be used with other items that are to be placed on the floor) and serves to adjust the height of the item as required by screwing the threaded part into the item. See image (*).	7318 15 90	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7318, 7318 15 and 7318 15 90. The article is a composite good consisting of two materials. The component that gives the article its essential character is the threaded shank made of zinc plated steel which serves to adjust the height of the items by screwing. Classification under heading 8302 as base metal mountings, fittings and similar articles suitable for furniture is excluded, as the intended use of the article is not inherent to its objective characteristics and as it can also be used with goods other than furniture. The article has the objective characteristics of a screw of heading 7318. It is therefore to be classified under CN code 7318 15 90 as other screws.

(*) The image is purely for information.

