COMMISSION IMPLEMENTING REGULATION (EU) 2016/665

of 26 April 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 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, 26 April 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)
A hand-held electric apparatus (so-called 'glue gun') designed to apply hot melted glue to wood and other materials. The body of the apparatus is made of plastics and has an interchangeable nozzle made of base metal. The nozzle is adjustable so the flow of the glue can be regulated. When the apparatus is turned on, a delivery tube controlled by a thermostat is heated which in turn heats a replaceable glue stick (with a maximum temperature of 207 °C). The glue becomes soft and can be applied to the materials to be glued. It is designed to be used mainly by professionals, for example, in the packaging industry, the furniture industry, or a stand assembly. See image (*).	8419 89 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI, and by the wording of CN codes 8419, 8419 89 and 8419 89 98. Classification under heading 8205 as a hand tool of base metal, not elsewhere specified or included, is excluded as the function of the apparatus is specified in Chapter 84. Classification under heading 8424 as a mechanical appliance for projecting, dispersing, or spraying liquids or powders or as a spray gun is also excluded as the glue is not projected, dispersed nor sprayed. Classification under heading 8516 as an electrothermic appliance of a kind used for domestic purposes is also excluded as the apparatus is designed for use by professionals and is not of a kind normally used in the household (see also the Harmonised System Explanatory Notes (HSEN) to heading 8516, (E)). Classification under heading 8465 as a machine tool for working wood is also excluded, as the apparatus does not work the wood. In addition, it is held by hand and not mounted elsewhere (see also the HSEN to heading 8465). The apparatus is designed for the treatment of materials by a process involving a change of temperature by heating (a function falling under heading 8419), which is considered its principal function, and for regulation of the flow of the glue and its application (an individual function, not specified or included elsewhere). It is therefore to be classified under CN code 8419 89 98 as other machinery, electrically heated, for the treatment of materials.

(*) The image is purely for information.

