COMMISSION IMPLEMENTING REGULATION (EU) 2017/1233

of 3 July 2017

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 Article 57(4) and Article 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, 3 July 2017.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A new, four-wheel drive multipurpose motor vehicle (of the van-type). The vehicle has a compression-ignition internal combustion piston engine of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3. Its total gross weight is approximately 2 800 kg. The vehicle has two rows of seats, the first row with two seats (a driver's seat and a 'bench seat' to be used by two passengers) and a second row with three seats. There are doors with a window on both sides of the first row of seats and, in respect of the second row of seats, a window on the left side and a sliding door with a window on the right side. Behind the second row of seats there is a permanent barrier (partition grille) dividing the passenger area from an area for the transport of goods. There are neither safety belts nor fittings for their installation in the area for the transport of goods. There is a back door of a swing-out type but no windows in the area for the transport of goods. The vehicle has comfort features and interior finish and fittings which are associated with the passenger areas of vehicles. The area for the transport of goods is of a length of approximately 1,9 m and of a load capacity of 4,4 m^3.	8703 32 19	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8703, 8703 32 and 8703 32 19. The classification of multipurpose motor vehicles is determined by certain features which indicate whether the vehicles are principally designed for the transport of persons or for the transport of goods (see also the Harmonized System Explanatory Notes to headings 8703 and 8704 and the Explanatory notes to the Combined Nomenclature to heading 8703). Classification under heading 8704 as a vehicle for the transport of goods is excluded as the objective characteristics and the general appearance of the vehicle are those of a vehicle principally designed for the transport of persons (presence of a second row of seats with safety equipment, presence of four windows, presence of a sliding door with a window for the rear passengers, presence of comfort features in the area for both front and rear passengers). The presence of a permanent barrier between the area for passengers and the area for the transport of goods cannot be taken as the decisive criterion for excluding classification under heading 8703 as this is a typical feature of many vehicles classified as vehicles for the transport of persons (typically SUV vehicles). See also the Harmonized System classification opinions 8703 32/1 and 8703 32/2. The vehicle is therefore to be classified under CN code 8703 32 19 as new motor vehicles principally designed for the transport of persons.