COMMISSION IMPLEMENTING REGULATION (EU) 2019/822

of 17 May 2019

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, 17 May 2019.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article (so-called 'screw pile') of circular cross section, approximately 55 cm long with an external diameter of 6 cm, made of hot dip galvanised sheets of steel. One end of the pile is conical and threaded, the other end has a U-shaped element with holes to take screws. The article is designed to be twisted into the ground or other underlying material, and then to permanently secure wooden posts of structures (once they are put into position they remain in that position) by fitting them into the U-shaped element and holding them in place by screws. Screw piles are used in timber construction, solar power systems, garden and event structures, fencing systems, boards and banners, etc. See image ([1])	7308 90 59	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XV and by the wording of CN codes 7308, 7308 90 and 7308 90 59. The article has the objective characteristics of 'parts of structures' of heading 7308. It is specially designed for assembling the structural elements; once the structure is put in position it remains in that position. It has holes into which screws are inserted, at the time of assembly, to fix the structural elements (see also the Harmonised System Explanatory Notes (HSEN) to heading 7308, paragraph 1). Classification under heading 7326 as other articles of iron or steel is excluded as articles for use in construction fall under heading 7308 (see also the HSEN to heading 7326, point (1)). Consequently, the article is to be classified under CN code 7308 90 59 as parts of structures of steel.

([1]) The image is purely for information.

