II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2020/516

of 3 April 2020

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.

([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).

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*.

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

Done at Brussels, 3 April 2020.

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)
An empty tube of zirconium alloy open at both ends, with a length of approximately 4 m and a weight of approximately 0,5 kg. The tube is designed to be filled with nuclear fuel, welded, assembled and sealed and thus be used as a container for uranium tablets in a fuel element.	8109 90 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Notes 3, 5 and 6 to Section XV and by the wording of CN codes 8109 and 8109 90 00. Given its objective characteristics and properties, the article corresponds to the wording of heading 8109, which includes articles of zirconium alloy that are used, for example, in the manufacture of sheaths for nuclear fuel cartridges and of metal structures for nuclear plant (see also the Harmonized System Explanatory Notes to heading 8109). The tube still has to undergo various processes before it is made into specific identifiable articles. Therefore, upon presentation to customs, the objective characteristics of the article are not those of fuel elements (cartridges) for nuclear reactors of heading 8401. Consequently, classification as fuel elements (cartridges), non-irradiated, for nuclear reactors, of heading 8401 is excluded. The article is therefore to be classified under CN code 8109 90 00 as other articles of zirconium.