II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2020/956

of 26 June 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.

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, 26 June 2020.

For the Commission,
On behalf of the President,
Philip KERMODE
Acting Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A cuboid shaped article made of an aluminium alloy with dimensions of approximately 370 × 194 × 42 mm. It is equipped with cooling fins and two connections, an inlet and an outlet, for cooling liquid on one side. The article is designed to be placed in the cooling system of the engine (in the so-called short cooling circuit) under the dashboard of motor vehicles of headings 8701 to 8705 with internal combustion piston engines. The article transfers the heat absorbed by the cooling liquid (coming from the engine of the vehicle) to the air. The heated air is subsequently transferred to the interior cabin of the vehicle by means of additional devices which are not included upon presentation. The article also enables the engine to reach its optimum operating temperature in the warm-up phase.	8708 91 35	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2 (e) to Section XVII, note 3 to Section XVII and by the wording of CN codes 8708, 8708 91 and 8708 91 35. Classification under subheading 8419 50 as a heat-exchange unit is excluded because, on the basis of its objective characteristics, by transferring the heat absorbed by the cooling liquid to the air, the article performs the function of a radiator for articles of Section XVII (see note 1 (l) to Section XVI, note 2 (e) to Section XVII and note 1 (g) to Chapter 84). Classification under subheading 8708 29 as other parts and accessories of bodies (as a non-electric heating and defrosting appliance which uses the heat produced by the engine of the vehicle as referred to in the Harmonised System Explanatory Notes to heading 8708 (B)) is excluded because the article is not using the heat directly for heating or defrosting but merely transfers the heat absorbed by the cooling liquid to the air. The article is therefore to be classified under CN code 8708 91 35 as radiators for motor vehicles of headings 8701 to 8705.