C/2025/6088

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Explanatory notes to the Combined Nomenclature of the European Union

(C/2025/6088)

Pursuant to Article 9(1), point (a), of Council Regulation (EEC) No 2658/87 ([1]), the Explanatory notes to the Combined Nomenclature of the European Union ([2]) are amended as follows:

On page 332, the following explanatory note is inserted:

‘**8427 Fork-lift trucks; other works trucks fitted with lifting or handling equipment:**

and

8429 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers:

These headings include, self-propelled, wheeled machines, equipped with a telescopic front boom – designed to accommodate various interchangeable tools (such as forks, pallet forks, arms, pliers, shovels) – making them potentially classifiable in headings 8427 or 8429.

Depending on their configuration at the time of the presentation, their classification is determined according to the following principles:

(1) machines presented with a specific interchangeable tool, are classified under the heading corresponding to the function of the machine equipped with that tool. For example, if the machine is presented with a fork-lift, it should be classified under heading 8427. (See also the HS Classification opinion 842720/1.),

(2) machines presented with several interchangeable tools that enable them to perform functions falling under the scope of headings 8427 and 8429, are classified in accordance with Note 3 to Section XVI or by application of General Interpretative Rule 3 (c). (See also the (HSEN) to heading 8426, SELF-PROPELLED AND OTHER “MOBILE” MACHINES (b) (1)),

(3) the same machines presented without any interchangeable tools as mentioned above are classified by application of General Interpretative Rule 3 (c) under heading 8429.’

([1]) 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, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

([2]) OJ C 119, 29.3.2019, p. 1.