COMMISSION IMPLEMENTING REGULATION (EU) 2015/22

of 5 January 2015

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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ([1]), and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92 ([2]). 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 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

([1]) OJ L 256, 7.9.1987, p. 1.
([2]) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 5 January 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A used, four-wheel drive compact sport utility motor vehicle (SUV) with a diesel engine of a cylinder capacity of 2 000 cm^3, a five-speed manual gearbox and one reverse gear. Its total gross weight is approximately 2 330 kg; its total load capacity is approximately 700 kg. It has a single integrated space for the transport of both persons and goods. The cabin has one row of two seats (including the driver's seat) and five doors with window panels (the back door being of a swing-out type). The floor of the cargo area is equipped with carpeting; the entire interior of the vehicle has side and roof upholstery. It is equipped with a mechanism for raising and lowering both the front and rear side windows. The vehicle is adapted to the transport of goods by having the second row of seats removed, the anchor points for fixing the rear seats and the security belts covered and the cabin separated by a net barrier. The anchor points for fixing the rear seats and the safety belts were not removed or rendered permanently unusable.	8703 32 90	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 90. Classification under heading 8704 as vehicles 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 five windows, side and roof upholstery, carpet) The changes made for the purposes of transporting goods (removing of the rear seats installation of the net barrier) are easily reversible. The vehicle is therefore to be classified under CN code 8703 32 90 as used motor vehicles principally designed for the transport of persons.