COMMISSION IMPLEMENTING REGULATION (EU) 2021/911

of 31 May 2021

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 Articles 57(4) and 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, 31 May 2021.

For the Commission
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Furniture rollers consisting of: — a wood-based panel (fibreboard panel with rounded corners and edges); — plastic anti-slip pads on the upper side of the panel; — plastic rollers; — metal brackets in order to mount the plastic rollers on the underside of the panels. The article has a handle recess in order to carry the article, for example, by hand or to suspend the article on a wall. The article is designed to be used for transportation of various objects, notably of furniture and of any other heavy objects. (see image) (*)	4421 99 10	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, note 3 to Chapter 44 and by the wording of the CN codes 4421, 4421 99 and 4421 99 10. Classification under CN code 8716 80 00 as other vehicles, not mechanically propelled is excluded as the objective characteristics and properties of the article do not fully correspond with the terms of heading 8716 and CN code 8716 80 00. Given its objective characteristics and properties, including a handle recess not used for pushing the article by foot or by hand, and its design for transportation of heavy objects such as furniture by pushing the objects, the article is not designed to be towed by other vehicles, to be pushed or pulled by hand, to be pushed by foot or to be drawn by animals (see also the Harmonized System Explanatory Notes to heading 8716, second paragraph). The article cannot be deemed to be a vehicle since it lacks some of the characteristics and properties of a hand- or foot-propelled vehicle of heading 8716 by not being a cart, a truck, a barrow or a trolley or by not being composed of a specific part of a vehicle such as a chassis. Consequently, the article is to be classified according to its constituent material. The article is a composite product consisting of different materials (wood, plastic and metal). The component that gives the article its essential character is wood, as the wooden panel constitutes the main part of the composite product and as the wooden panel is of most significance for the intended use of the article. Consequently, the article is to be classified under CN code 4421 99 10 as other articles of fibreboard.

(*) The image is purely for information.

