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Explanatory notes to the Combined Nomenclature of the European Union

(C/2024/2382)

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 376,

point 2. of the Explanatory notes to heading 8703 is replaced by the following:

'2. Of the van-type:

The van-type vehicle with more than one row of seats must fulfil the indications given in the HS Explanatory Note to heading 8703.

However, such vehicles are to be classified in heading 8704 if the maximum inner length at the floor of the area for the transport of the goods is more than 50 % of the length of the wheelbase of the vehicle or if they have more than two axles.

Van-type vehicles with one row of seats, and no presence of permanent anchor points and fittings for installing seats and safety equipment in the rear part of the vehicle, whether or not they have a permanent panel or barrier between the area for persons and the load area or windows in the side panels, are to be classified in heading 8704.'.

[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.