Commission Implementing Regulation (EU) 2020/957 of 26 June 2020 concerning the classification of certain goods in the Combined Nomenclature

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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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/957. (See end of Document for details)*

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*.

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/957. (See end of Document for details)*

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A forged article (so-called heat sink) made of aluminium (not produced by casting), in the form of a circular plate with a diameter of approximately 50 mm, to which cooling pins with a height of approximately 30, 40 or 50 mm are attached. It it is presented to be used in various products to dissipate the heat produced by LED modules. (See image)[a].	7616 99 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7616, 7616 99 and 7616 99 90. Classification under CN code 9405 99 00 as a part of lamps or lighting fittings is excluded because, upon presentation to customs authorities, the article is not identifiable by its shape or other specific features as a part designed solely or principally for an article under heading 9405 (see also the Harmonised System Explanatory Notes to Chapter 94, Parts, first paragraph). The article is not adapted for use as part of a specific product. Therefore, upon presentation, it cannot be identified as a part of goods of any specific heading (for example, under heading 8539, 8541 or 8543). Consequently, classification as a part of articles is excluded. The article is therefore to be classified under CN code 7616 99 90 as other articles of aluminium not produced by casting.

a The image is purely for information.