Commission Implementing Regulation (EU) 2020/622 of 29 April 2020 concerning the classification of certain goods in the Combined Nomenclature

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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 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) 2020/622. (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, 29 April 2020.

For the Commission,

On behalf of the President,

Stephen QUEST

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) 2020/622. (See end of Document for details)*

ANNEX

Description of the goods	**Classification (CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
A rectangular front panel of a car radio, known as a 'control panel', containing several pushbuttons for activating various radio functions. It is made of plastics. There are inscriptions on the buttons/ switches engraved by laser projection. The article is presented without any electric or electronic components. (See images)[a]	8529 90 92	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(b) to Section XVI and by the wording of CN codes 8529, 8529 90 and 8529 90 92. The article plays a direct role in the use of the car radio. It is an essential component for its operation, enabling the activation of the contact points and thereby the access to various radio functions. Its structure and method of operation preclude any use other than as a component of a car radio. (See judgment of the Court of 15 February 2007, RUMA GmbH v Oberfinanzdirektion Nürnberg, C-183/06, ECLI:EU:C:2007:110). It is consequently considered to be a part of the radio. The article is therefore to be classified under heading 8529 as other parts of apparatus of heading 8527. Classification under CN code 8529 90 49 is excluded as the article is not a 'cabinet or case' within the meaning of heading 8529 but only the front panel of a car radio (see also the Explanatory Notes to the Combined Nomenclature to subheadings 8529 90 41 and 8529 90 49, third paragraph). Consequently, the article is to be classified under CN code 8529 90 92 as other parts of apparatus of heading 8527.

a The images are purely for information.