Commission Implementing Regulation (EU) 2019/1404 of 6 September 2019 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) 2019/1404. (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, 6 September 2019.

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) 2019/1404. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
A pair of tips consisting of plastics and metal (steel with a tip of tungsten) specially designed to be attached to Nordic-walking sticks with a click-on system. See image[a]	9506 91 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Chapter 95 and by the wording of CN codes 9506, 9506 91 and 9506 91 90. Nordic-walking sticks cannot be considered walking sticks and the like of heading 6602. The objective characteristics of Nordic-walking sticks are different from walking sticks of heading 6602 as they are designed to be used in pairs to push the body forward similar to the movement in cross country skiing. The handles are a vertical prolongation of the sticks similar to handles of cross-country ski sticks, whereas the handles of walking sticks are a horizontal prolongation of the sticks to allow the users to sustain their weight with the stick. Nordic walking is different from ordinary walking as the upper part of the body is working to push the body forward by means of the sticks and, consequently can be considered a physical exercise within the meaning of heading 9506. The tips have a characteristic shape and design and a specific attachment system that make them suitable for use solely or principally with Nordic-walking sticks (articles of heading 9506) within the meaning of Note 3 to Chapter 95. Classification under heading 6603 as parts

a The image is purely for information.