Commission Implementing Regulation (EU) 2019/646 of 15 April 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) 2019/646. (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, 15 April 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) 2019/646. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
Track link assembly (so-called 'track-chain') made of cast steel, consisting of track links which are connected by pins/joints. The links have drilled holes for attaching plates of rectangular shape (so-called 'shoes/pads'), not included upon presentation. The design of the article, mainly the presence of the drilled holes to which the 'shoes/pads' are to be attached makes the article identifiable as a caterpillar belt (which both delivers the propulsion and supports the machinery to move on it) suitable for use solely or principally with earth-moving machinery of heading 8429. (See image)[a]	8431 49 20	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 1(f) to Section XV, note 2(b) to Section XVI and by the wording of CN codes 8431, 8431 49 and 8431 49 20. Based on its objective characteristics, the article is identifiable as a part being solely or principally suitable for use with machinery of heading 8429 (see also the Harmonised System classification opinion 8431.49/1). The objective characteristics of the article (size and shape) are those of a caterpillar belt designed for use with machinery of heading 8429. Classification under heading 7315 as chains of iron or steel is consequently excluded. The article is therefore to be classified under CN code 8431 49 20 as other parts suitable for use solely or principally with the machinery of headings 8425 to 8430; of cast iron or cast steel.

a The image is purely for information.