Commission Implementing Regulation (EU) 2019/643 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) 2019/643. (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) 2019/643. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An article consisting of a rectangular plate made of steel with a length of 48,26 cm (19 inches) and rectangular shaped brackets of plastics. The brackets are attached perpendicularly to the plate, and have an opening in their short sides opposite to the plate. The article has perforations at both ends of the plate to enable it to be fixed by screwing to steel cabinets of a length matching that of the article (19 inch cabinets), which can be used in telecommunication, data processing systems, etc. The article is designed to be used to organise cables in the cabinets. See image[a]	8302 42 00	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, notes 2(c) and 3 to Section XV, note 1(d) to Chapter 94 and by the wording of CN codes 8302 and 8302 42 00. The steel plate gives the article its essential character because it is the plate which is fixed to the cabinets and supports and holds the brackets in place. Heading 8302 covers general purpose classes of base metal accessory fittings and mountings, such as are used largely on furniture, doors, windows, coachwork etc. even if they are designed for particular uses (see also the Harmonized System Explanatory Notes to heading 8302, first paragraph). Steel cabinets are classified as furniture within the meaning of note 2 to Chapter 94 (see also the HS classification opinions 940320/3 and 940320/4). The article has the objective characteristics of a fitting of base metal suitable for furniture classified under heading 8302. In accordance with note 2(c) to Section XV, articles of heading 8302 are parts of general use. Classification as parts of furniture under heading 9403 is therefore excluded by virtue of note 1(d) to Chapter 94.

a The image is purely for information.