Commission Implementing Regulation (EU) 2018/1489 of 3 October 2018 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.

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, 3 October 2018.

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) 2018/1489. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article of plastics in the form of a set put up for retail sale consisting of: — three garden hose couplings, — a spray nozzle with a mechanism for the adjustment of the water jet type as well as for closing or opening the flow, — connectors equipped with rubber seals (so called ‘O-rings’). The article is presented to be used in gardens to sprinkle and water the plants. See images[a].	8481 80 99	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8481, 8481 80 and 8481 80 99. The spray nozzle, which changes the water jet type and regulates the liquid flow, gives the set its essential character. The article is neither an irrigation system (see also the Harmonised System Explanatory Notes (HSEN) to heading 8424, (E)), nor a mechanical garden sprinkler head. It has the objective characteristics of a hose pipe nozzle fitted with taps, cocks, valves or other appliances for regulating the liquid flow and the jet type, which is excluded from heading 8424 (see also the HSEN to heading 8424 (D)). Hose pipe nozzles and the like, fitted with cocks or with valves for forming a jet or a spray are classified in heading 8481 (see also the HSEN to heading 8481, point (11). Consequently, classification under heading 8424 is excluded. The article is therefore to be classified in CN code 8481 80 99 as other valves.

a The images are purely for information.