Commission Implementing Regulation (EU) 2018/1208 of 27 August 2018 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) 2018/1208. (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, 27 August 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) 2018/1208. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
A sensor based electrical analogue apparatus (so-called 'oxygen analyser') measuring approximately 240 × 220 × 200 mm and weighing approximately 4,3 kg. The apparatus uses coulometric technology in order to detect and measure trace oxygen and paramagnetic technology in order to accurately measure the percentage of oxygen in pure gas streams and multi-gas backgrounds. It includes an LCD monitor to display the results of the measurement. It also includes an audio and visual alarm and analogue and digital outputs and two-way serial communication. The apparatus is used in industrial gas process and quality control.	9027 10 10	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 9027, 9027 10 and 9027 10 10. The apparatus has characteristics and functions of an apparatus for physical or chemical analysis (gas or smoke analysis apparatus) of heading 9027. See also the Harmonized System Explanatory Notes (HSEN) to heading 9027, first paragraph, point (8), which covers electrical gas or smoke analysis apparatus for determining and measuring the content of gases, used to analyse combustible or burnt gases in coke ovens, gas producers, blast furnaces, etc. Classification under heading 9026 as instruments or apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases is excluded as instruments and apparatus for physical or chemical analysis are more specifically covered by heading 9027 (see also the HSEN to heading 9026, first paragraph, exclusion (d)). The apparatus is a composite product within the meaning of GIR 3(b) and it is to be classified according to the component that gives the product its essential character. Detecting and measuring the oxygen within a gas is considered to be the function that gives the