Commission Implementing Regulation (EU) 2018/220 of 9 February 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 Articles 57(4) and 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) 2018/220. (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, 9 February 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) 2018/220. (See end of Document for details)*

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A mechanical appliance (so-called 'manual spreader') consisting of a steel structure, a plastic tank with a canvas lining of a volume of approximately 60 litres, a rotation spreader at the bottom, and two pneumatic tyres. It is designed for distribution (spreading/dispersing through rotation) of fertilisers, sand, seeds, salt etc. The distribution volume can be adjusted by the grip. It is suitable for regular maintenance of large areas. See image[a].	8424 89 70	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature, Note 2 to Chapter 84, and by the wording of CN codes 8424, 8424 89 and 8424 89 70. The appliance answers to the description under heading 8424 (dispersing of sand and salt) and to the description under heading 8432 (fertiliser distributor and a seeder). It cannot be classified by virtue of Note 3 to Section XVI as it does not perform one principal function. In accordance with Note 2 to Chapter 84, an appliance which answers to a description in one or more of the headings 8401 to 8424 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group (heading 8424 in this case). The appliance can be used both as an agricultural or horticultural appliance of subheading 8424 82 and as other appliances of subheading 8424 89. Given its characteristics, neither of those functions is considered to be the principal function of the appliance within the meaning of Note 3 to Section XVI and neither of the two subheadings is considered to provide a more specific description. Consequently, the appliance

a The image is purely for information.