Commission Implementing Regulation (EU) 2017/2247 of 30 November 2017 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 3 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) 2017/2247. (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 3 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, 30 November 2017.

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) 2017/2247. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (so-called 'heating mat') with dimensions of approximately 190 × 80 × 4 cm and a weight of approximately 11,5 kg. It is padded and contains a heating element (grid coated with a thin layer of a fabric). The lower part of the mat (below the heating element) is made up of a 1 cm thick layer of foam. The upper outer side of the mat is fitted with a layer of flat and smooth artificial stones containing tourmaline. The article's surface is rigid and bumpy. The article is equipped with a controller connected by a cable and a power connection. The controller has a display showing the set temperature, various indicators, a button for setting the desired temperature and an on/off button. It is designed for heat treatment of various parts of the human body. It can be laid on or sat on. Temperature can be selected in a range of 30-70 °C. The artificial stones emit (after heating them) far infrared rays. See images[a].	8516 79 70	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8516, 8516 79 and 8516 79 70. Classification under heading 9019 as a massage apparatus is excluded as the article does not operate by friction, vibration or any mechanical movement; it is not designed to massage the body. The stones are flat and smooth with specific properties accumulating the heat and emitting it without any friction (see also the Harmonised System Explanatory Notes to heading 9019, (II)). Classification under heading 9404 as articles of bedding and similar furnishing — mattress or a bed pad, is also excluded as the article is not intended to equip the bed. It is rigid and has a bumpy surface. Therefore, note 1 (a) to Chapter 85 does not apply. The article functions as an apparatus for thermotherapy suitable for domestic use. It is therefore classified under CN code 8516 79 70 as other electrothermic appliances.

a The images are purely for information.