# Commission Implementing Regulation (EU) 2017/1472 of 11 August 2017 concerning the classification of certain goods in the Combined Nomenclature

## COMMISSION IMPLEMENTING REGULATION (EU) 2017/1472

## of 11 August 2017

## 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) 2017/1472. (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, 11 August 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) 2017/1472. (See end of Document for details)*

ANNEX

| **Description of the goods** | **Classification(CN code)** | **Reasons** |
|---|---|---|
| **(1)** | **(2)** | **(3)** |
| A rod of aluminium (so-called 'shower curtain rod') which is used for hanging a curtain. It consists of two hollow aluminium tubes. The smaller tube fits into the broader tube. The rod is extendable and contains a spring mechanism of steel inside the broader tube that is designed to press the two tubes towards a wall.<br>The article is presented without a curtain or curtain-rings.<br>See image[a] | 8302 41 90 | Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8302, 8302 41 and 8302 41 90.<br>Classification under subheading 7615 20 as 'sanitary ware' is excluded because the article does not have objective characteristics of an article designed for a bathroom. It is suitable for use anywhere in the building, for example, to hang a curtain in front of a window or door.<br>Due to its objective characteristics (the spring mechanisms together with the extensibility; the construction that can only sustain light weights e.g. of a curtain) the article is designed as a curtain rod and not a plain aluminium rod of heading 7604. Curtain rods are classified in heading 8302 (see also the Harmonised System Explanatory Notes to heading 8302, second paragraph, (D), (5)).<br>Classification under CN code 8302 41 10 as 'base-metal fittings for doors' or under CN code 8302 41 50 as 'base-metal fittings for windows and French windows' is excluded because the article does not have objective characteristics that indicate that it is designed for use with one or the other.<br>Consequently, the article is to be classified under CN code 8302 41 90 as 'other base- |

**a** The images are purely for information.