Commission Implementing Regulation (EU) 2017/1234 of 3 July 2017 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1234

of 3 July 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 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) 2017/1234. (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, 3 July 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) 2017/1234. (See end of Document for details)*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	**(2)**	**(3)**
A composite product consisting of the following components: — a vertical aluminium column approximately 95 cm high, with an axle at the base and a plastic wheel affixed at either end of the axle, — a foldable, horizontal aluminium board designed for standing on, with a plastic wheel affixed at the far end with a brake mechanism attached to it, — a suitcase with an outer surface made of moulded plastic material, measuring approximately 55 cm × 30 cm × 20 cm and fixed to the vertical column by clamps which can be opened. The product is intended for use by anyone aged 8 or over. Its function as a means of transporting goods can be combined with its function as a scooter or, it can be drawn or pushed along in order to transport the suitcase on the wheels, when the horizontal board is up. See images of the article[a].	4202 12 50	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 4202, 4202 12 and 4202 12 50. The product is composite goods. Its main function is essentially to transport goods in the suitcase. This can be done either by someone standing on the horizontal board and propelling the product along (with the board folded down) or by someone pushing or pulling it along in the same way as a conventional trolley suitcase on wheels (with the board folded up). The scooter components (components not being parts of standard trolley bags, that is, the foldable horizontal board with a plastic wheel (with a brake)) are of subordinate character that facilitates the transport of goods contained in the suitcase. It is therefore the suitcase that gives the product its essential character. Classification under heading 8716 as other vehicles, or under heading 9503 as a scooter, is accordingly excluded. The product is therefore to be classified under CN code 4202 12 50 as a suitcase with an outer surface of moulded plastic material.

a The images are purely for information.