# Commission Implementing Regulation (EU) 2017/1168 of 26 June 2017 concerning the classification of certain goods in the Combined Nomenclature

## COMMISSION IMPLEMENTING REGULATION (EU) 2017/1168

## of 26 June 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 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) 2017/1168. (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, 26 June 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) 2017/1168. (See end of Document for details)*

ANNEX

| **Description of the goods** | **Classification(CN-code)** | **Reasons** |
|---|---|---|
| **(1)** | **(2)** | **(3)** |
| An article (so-called 'steering wheel cover') made of plastics (polyvinyl chloride (PVC)), forming a circle with a diameter of 38 cm.<br>The article is designed to cover the steering wheel of a motor vehicle in order to improve its appearance, to protect the steering wheel against the sweat, wear and tear caused by its use and to protect hands from hot and cold extremes.<br>See image[a]. | 3926 90 97 | Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926, 3926 90 and 3926 90 97.<br>Classification under subheading 8708 94 as a part of a steering wheel is excluded as the article is not indispensable for the function of the steering wheel.<br>Classification under subheading 8708 99 as other parts or accessories of motor vehicles of headings 8701 to 8705 is also excluded as the article is not indispensable for the function of the motor vehicle, nor does it adapt the motor vehicle for a particular operation, or increase its range of operations, or enable it to perform a particular service connected with its main function (see Case C-152/10, Unomedical, ECLI:EU:C:2011:402, paragraphs 29 and 36).<br>Consequently, the article is to be classified according to its constituent material (plastics) under CN code 3926 90 97 as other articles of plastics. |

**a** The image is purely for information.