# Commission Implementing Regulation (EU) 2016/1760 of 28 September 2016 concerning the classification of certain goods in the Combined Nomenclature

## COMMISSION IMPLEMENTING REGULATION (EU) 2016/1760

## of 28 September 2016

## 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) 2016/1760. (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, 28 September 2016.

*For the Commission,*

*On behalf of the President,*

Stephen QUEST

*Director-General for Taxation and Customs Union*

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/1760. (See end of Document for details)*

ANNEX

| **Description of the goods** | **Classification(CN-code)** | **Reasons** |
|---|---|---|
| **(1)** | **(2)** | **(3)** |
| An apparatus consisting of a bank note validator and cash boxes (so called 'note float unit') with total dimensions of approximately 10 × 24 × 44 cm.<br>The bank note validator uses optical scanning technology to check the authenticity of bank notes according to predefined specifications. Bank notes that are approved by the validator pass to a cash box. When this cash box has reached its capacity (generally 30 bank notes), the bank notes are automatically sorted and distributed towards other cash boxes with a capacity of generally 300 bank notes.<br>The apparatus is used, for example, in gaming, vending, parking machines etc. to pay for the service or for the product obtained.<br>The apparatus is also capable of dispensing bank notes.<br>The apparatus is always connected to a so-called 'host-controller' (not present upon presentation) which regulates the predefined bank note specifications and the bank note flow to the different cash boxes.<br>See image[a]. | 8472 90 70 | Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8472, 8472 90 and 8472 90 70.<br>Classification under heading 9031 as a measuring or checking instrument is excluded, because the apparatus is more than a checking instrument covered by that heading. In addition to checking the authenticity of bank notes, it also carries out other functions such as sorting and distributing bank notes between different storage boxes and dispensing bank notes. All the functions carried out by the apparatus are covered by heading 8472.<br>The apparatus is therefore to be classified under CN code 8472 90 70 as an office machine. |

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