Commission Implementing Regulation (EU) No 1217/2014 of 11 November 2014 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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. 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) No 1217/2014. (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 12(6) of Regulation (EEC) No 2913/92 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, 11 November 2014.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1217/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. An article (so-called 'electrical filter') constituted by a multilayer ceramic capacitor of the surface mount feedthrough type, with dimensions of approximately 8 × 3 × 3 mm. It is presented as a low pass filter for use as an electromagnetic interference (EMI) filter in, for example, power amplifiers, power supplies, temperature and motor controls and driver circuits. [a] See image 1.	8532 24 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(a) to Section XVI and by the wording of CN codes 8532 and 8532 24 00. The article is used as a component in a range of machines. As it is only constituted by a capacitor, it is to be classified under CN code 8532 24 00 as ceramic dielectric, multilayer fixed capacitors.
2. An article (so-called 'electrical filter') constituted by a capacitor and two ferrite beads, with dimensions of approximately 7 × 2 × 2 mm. The equivalent electrical circuit comprises two inductors, one for each ferrite bead, placed in series to the DC current pathway and attached to the conductor at the left and right side of a surface mount feedthrough capacitor. The two ferrite beads act as inductors and their function is minimising resonance with surrounding circuits for suppressing high frequency electrical currents. It is presented for use as an electromagnetic interference (EMI) filter in, for example, automotive and industrial applications. [a] See image 2.	8548 90 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR), note 2(c) to Section XVI and by the wording of CN codes 8548, 8548 90 and 8548 90 90. Given the article's objective characteristics, namely that it is not only constituted by a capacitor but also by two ferrite beads, it does not entirely correspond to the wording in heading 8532 (capacitors). Moreover, as both the ferrite beads and the capacitor are equally important for the overall functioning of the electrical filter, the function of the article goes beyond the scope of heading 8532. Classification under this heading by application of GIR 1 and note 2(a) to Section XVI is therefore excluded. The article is used as a component in a range of

a The images are purely for information.