Commission Implementing Regulation (EU) No 1034/2014 of 25 September 2014 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 1034/2014

of 25 September 2014

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 1034/2014. (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, 25 September 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 1034/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A new motor vehicle of the pick-up type, with a compression-ignition internal combustion piston engine of a cylinder capacity of 2 179 cm^3, a five-speed manual gearbox and one reverse gear. Its total gross weight is approximately 2 950 kg and its total load capacity is approximately 1 000 kg. The length of its wheelbase is 3 150 mm. The motor vehicle consists of two separate areas: — a four-door cabin, all doors are equipped with windows, and five seats, including the driver's seat, in two rows (two front seats and three back seats). The cabin has a standard interior with manually operated air conditioning, standard seats with adjustable three-point seat belts, adjustable front seat headrests, an adjustable steering column and lighting for the passenger space. It is equipped with a radio broadcast receiver, — an open load space with a length of 1 429 mm, equipped with a set of anchors to attach a load.	8703 32 19	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8703, 8703 32 and 8703 32 19. Classification under heading 8704 as a vehicle for the transport of goods is excluded, given its intended use, which is inherent to the entirety of its objective characteristics and general appearance, as a vehicle principally designed for the transport of persons. The absence of luxury interior features does not preclude classification as a vehicle for transport of persons. The vehicle has two rows of seats and the maximum inner length of the area for transport of goods is less than 50 % of the length of the wheelbase (see also the Explanatory Notes to the Combined Nomenclature to heading 8703). The vehicle is therefore to be classified under CN code 8703 32 19 as a new motor vehicle principally designed for the transport of persons.