

COMMISSION IMPLEMENTING REGULATION (EU) 2018/1530
of 10 October 2018
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.

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*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 October 2018.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A rectangular shaped article made of plastics, with dimensions of approximately 18 × 5 × 2 mm. The article is fitted with a plastic cord to attach it to a mobile phone and with a rubber seal. The article is designed to cover and protect USB sockets of a specific model of mobile phone. The article protects the mobile phone against water and dust.	3926 90 97	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 3926, 3926 90 and 3926 90 97. The article is not a part of a mobile phone for the purposes of Note 2 to Section XVI as the mechanical or electrical functioning of the mobile phone is not dependent upon the article (see judgments of the Court of Justice of 15 May 2014, <i>Data I/O</i>, C-297/13, ECLI:EU:C:2014:331, paragraph 35, and of 20 November 2014, <i>Rohm Semiconductor</i>, C-666/13, ECLI:EU:C:2014:2388, paragraph 46). The article only serves as a protection of the mobile phone. Classification under heading 8517 as a part suitable for use solely or principally with telephones for cellular networks is therefore excluded. The article is to be classified according to the constituent material which gives the article its essential character. The plastic gives the article its essential character as its presence is predominant in quantity and because of its determinant role in relation to its use. Consequently, the article is to be classified under CN code 3926 90 97 as other articles of plastics.