

COMMISSION IMPLEMENTING REGULATION (EU) 2021/600
of 7 April 2021
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 Customs Code Committee has not delivered an opinion within the time limit laid down by its Chair,

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, 7 April 2021.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>Rods of tungsten alloy, containing more than 94 % by weight of tungsten and 1,5 % by weight of lanthanum, with a length of 150 mm and a diameter of 3 mm. The rods are not obtained only by sintering, they have no coating and are not cored with flux material. They are blunt at their ends (i.e. without pointed tips) and they are individually marked by color. The color marking indicates the alloying element and tungsten content. The rods are packed in batches.</p> <p>The rods are designed to be sharpened and used as welding electrodes for TIG (Tungsten Inert Gas) welding. The purpose of the electrode during this welding process is to form the arc between the electrode and the workpiece. The electrode does not melt during the process; i.e. it is non-consumable.</p>	8101 99 10	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 and note 5 (a) to Section XV, note 1 (d) to Chapter 74, subheading note 1 to Chapter 81 and by the wording of CN codes 8101, 8101 99 and 8101 99 10.</p> <p>The rods need to undergo a special tip grinding process in order to obtain the shape of the tip required to become electrodes properly usable for TIG welding. Therefore, upon presentation to customs, the objective characteristics of the article are not those of welding electrodes for welding machines of heading 8515. Consequently, classification as parts of machines or apparatus for arc welding of metals of heading 8515 is excluded.</p> <p>Given its objective characteristics and properties, the article corresponds to the wording of heading 8101, which includes tungsten (wolfram) and articles thereof. (See also the first paragraph of the Harmonized System Explanatory Notes (HSEN) to heading 8101, which indicates that tungsten (wolfram) in the form of rolled or drawn bars falls in this heading. That provision is also in line with the first paragraph of the HSEN to heading 8311, according to which electrodes of base metal not coated or cored with flux material are excluded from heading 8311 and are to be classified in the appropriate Chapters according to their constituent material.)</p> <p>The article is therefore to be classified under CN code 8101 99 10 as bars and rods, other than those obtained simply by sintering, of tungsten.</p>