

COMMISSION IMPLEMENTING REGULATION (EU) 2021/910
of 31 May 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 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.

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, 31 May 2021.

For the Commission
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Cermet sticks with a uniform round cross-section. The articles of varying lengths and diameters can be solid or they can be perforated and have cooling channels, with blunt ends. Some of the articles may also have been chamfered. The articles are made of cermet, namely of sintered metal carbide on the basis of tungsten carbide with cobalt as the binding substance. Based on their low degree of processing, simple form and shape, the articles can be used for a wide range of uses, for example, as reinforcement elements. If further processed, the articles may be used for tools and as tools.	8113 00 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 4 to Section XV and by the wording of the CN codes 8113 00 and 8113 00 90. Classification under CN code 8209 00 80 as sticks and the like for tools, unmounted, of cermets is excluded as the articles can be used for tools and as tools only if further processed and are also suitable for other uses. The articles fall within the scope of heading 8113, which covers cermets, whether unwrought or in the form of articles not elsewhere specified in the Combined Nomenclature (see also Harmonized System Explanatory Notes to heading 8113, sixth paragraph). Consequently, the articles are to be classified under CN code 8113 00 90 as cermets and other articles thereof.