COMMISSION IMPLEMENTING REGULATION (EU) 2022/2093

of 25 October 2022

repealing Regulation (EEC) No 3417/88 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) By Commission Regulation (EEC) No 3417/88 (²), an electromechanical food processor with a total weight of 9 kg, a power input of 1 kW and a bowl with a capacity of 3,5 l, was classified under CN code 8438 80 99 ('machinery for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils').
- (2) Regulation (EEC) No 3417/88 also concerned the classification of another good, namely an electronic system for printing from digital data, but that part of that Regulation has been repealed by Commission Regulation (EC) No 936/1999 (3).
- (3) In the 'Reasons' column of the Annex to Regulation (EEC) No 3417/88, classification of the food processor under heading 8509 as an electromechanical domestic appliance with self-contained electric motor was excluded on the grounds that 'due to its power and capacity this machine is not of a kind normally used in the household and does not comply with the text of CN code 8509'.
- (4) Heading 8509 or the Harmonised System Explanatory Notes (HSEN) to that heading do not refer to any exact power or capacity thresholds. The HSEN to heading 8509 states the following: 'The term 'domestic appliances' in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements.' Such criteria are dynamic and evolve with technological progress.
- (5) Currently, with technical evolution, there are many food processors of power and capacity comparable to those of the food processor classified by Regulation (EEC) No 3417/88, which are in fact essentially designed for household or domestic use. At the time of adoption of Regulation (EEC) No 3417/88, such machines for home use did not exist.
- (6) The food processor described in Regulation (EEC) No 3417/88 is nowadays typically used in the household and not (mainly) for industrial or commercial purposes. Therefore, its classification as machinery for the industrial preparation or manufacture of food or drink has become obsolete. Regulation (EEC) No 3417/88 should therefore be repealed.
- (7) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Commission Regulation (EEC) No 3417/88 of 31 October 1988 concerning the classification of certain goods in the combined nomenclature (OJ L 301, 4.11.1988, p. 8).

⁽³⁾ Commission Regulation (EC) No 936/1999 of 27 April 1999 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature (OJ L 117, 5.5.1999, p. 9).

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 3417/88 is repealed.

Article 2

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 October 2022.

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