COMMISSION IMPLEMENTING REGULATION (EU) 2023/1427

of 4 July 2023

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, 4 July 2023.

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)
Flat rolled sheets of non-alloy steel, of a width between 1 060 and 1 250 mm, presented wound on spools. The sheets have several coatings on each side. The coating in contact with the steel is aluminium-zinc (sheets are hot-dip galvanized and thickness of an Al-Zn layer on both sides is approximately 4 µm). This coating gives the steel greater resistance to atmospheric corrosion. Afterwards, the sheets are prepainted. They are coated on one side with a primer polymeric painting (of a thickness of approximately 5 µm) and with a top polymeric painting (of a thickness of approximately 16 µm). On the other side, there is an exterior epoxy polymeric painting (of a thickness of approximately 5 µm). The sheets are used in the construction industry.	7210 70 80	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XV, Note 1 (k) to Chapter 72 and by the wording of CN codes 7210, 7210 70 and 7210 70 80. Given its objective characteristics and properties, the goods meet the terms of heading 7210, which covers flat-rolled products that are clad, plated or coated. For the purpose of the subheadings of heading 7210, products subjected to more than one type of coating, plating or cladding are to be classified according to the last process (see the Harmonized System Explanatory Notes to heading 7210, Subheading Explanatory Notes). The sheets are therefore to be classified under CN code 7210 70 80 as flat-rolled products of non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics.