



2023/2519

14.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2519
of 30 October 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, 30 October 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)
<p>A radiator, with dimensions of approximately 520 × 700 × 3 500 mm, consisting of 2 to 32 (depending on the model) rectangular panels made of galvanised sheet metal with a grooved structure, surface welded to each other.</p> <p>It is designed to be mounted on an oil-immersed power transformer, in order to cool down the transformer's insulating oil as it flows through the radiator. By transferring excess heat into the air, the radiator prevents the transformer from overheating.</p> <p>The radiator is equipped with a flanged inlet (located on the top) and a flanged outlet (located on the bottom) that are connected (using bolts and seals) to the corresponding outlet and inlet of the transformer.</p> <p>The cooling may or may not be assisted by cooling fans (for faster air flow) and/or with cooling pumps (for faster circulation of the oil) according to the individual requirements. The pumps and fans are not present at importation.</p> <p>See the images (*)</p>	8504 90 17	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and by the wording of CN codes 8504, 8504 90 and 8504 90 17.</p> <p>Classification under heading 8419 as equipment for the treatment of materials by a process involving a change of temperature is excluded, as this heading does not cover devices which involve merely an exchange of temperature with the surrounding air. The excess heat of the insulating oil flowing through the radiator simply dissipates through the walls of the radiator into the surrounding air. (See also the Harmonized System classification opinion 8431.49/2.).</p> <p>Given its objective characteristics and properties, namely its construction, dimensions and position of the inlet and outlet, the radiator is suitable for use solely or principally with an electrical transformer of heading 8504, for cooling and maintaining the operating temperature of the transformer. The radiator is essential for the proper functioning of the transformer (preventing it from overheating).</p> <p>The radiator is therefore to be classified under CN code 8504 90 17 as other parts of transformers and inductors.</p>

(*) The images are purely for information.



The radiator



Radiators on a transformer