COMMISSION IMPLEMENTING REGULATION (EU) 2024/339

of 12 January 2024

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, 12 January 2024.

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)
New pneumatic tyres, of rubber, having all of the following characteristics: (a) size 155/70R12C; (b) construction type 'R'; (c) section width of 155 mm; (d) rim diameter of 12 inches; (e) load index 104/102 (corresponding maximum mass to be carried (kg) 900/850); (f) speed index 'N' (maximum 140 km/h). The tyres, whether or not marked on their sidewalls with the inscription 'FRT' (free rolling tyre) or 'For Trailer Use Only', have a load index not exceeding 104. They are usually presented for use on trailers but may also be used on buses or lorries.	4011 20 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 4011, 4011 20 and 4011 20 10. Classification under subheading 4011 90 00 as other pneumatic tyres is excluded because the characteristics of the tyres make them suitable for use on buses or lorries. The inscription 'FRT' (free rolling tyre) or 'For Trailer Use Only' on the tyres and their presentation as tyres for use on trailers do not change the characteristics of the tyres as being of a kind used on buses or lorries. Consequently, the tyres are to be classified under CN code 4011 20 10 as tyres of a kind used on buses or lorries with a load index not exceeding 121.