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COMMISSION IMPLEMENTING REGULATION (EU) 2026/2265

of 6 October 2026

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.

([1]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([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, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

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*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 October 2026.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article made of aluminium, consisting of two non-separable rigid tubes of different diameters that are inserted into each other. The two tubes are connected by a locking mechanism, forming a telescopic tube. The inner tube is ribbed, allowing the user to adjust the length of the telescopic tube. The article is, at one end, connected to the flexible hose fitted to a vacuum cleaner unit and, at the other end, is connected to various types of cleaning heads. The telescopic tube is designed for use with a specific type of vacuum cleaner, to enable the user to clean the floor and other surfaces. (See images) (*)	8508 70 00	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 8508 and 8508 70 00. The rigid telescopic tube is an indispensable part of the vacuum cleaner, as it maintains the airflow and ensures the maximum suction efficiency. More specifically, the rigid telescopic tube provides a straight air passage between the flexible hose and the cleaning head ensuring a smooth airflow and maximizing the suction power. As the specific type of vacuum cleaner is principally designed for cleaning the floor in a standing position, the telescopic tube plays an important role in the ergonomic use of the apparatus. Not only does it serve as a handle for guiding the cleaning head, but it can also be extended to the desired length ensuring comfortable use of the apparatus and efficient cleaning. Consequently, the mechanical functioning of the vacuum cleaner is dependent on the rigid telescopic tube, as without it, the vacuum cleaner would not be able to carry out its intended function (see also judgment of the Court of 12 December 2013, *HARK*, C-450/12, ECLI:EU:C:2013:824, paragraphs 36-39). Due to its objective characteristics which are inherent to its use, mainly its design and dimensions, the article is identifiable as a part suitable for use solely or principally with the vacuum cleaners of heading 8508. Classification of the product under 7608, as a tube or pipe, is therefore excluded, as the article is made up into a specific identifiable article, namely a part of vacuum cleaners of heading 8508 (see also the Harmonised System Explanatory Notes to heading 7608, exclusion point (d).) Consequently, the telescopic tube is to be classified by application of Note 2 (b) to Section XVI, under heading 8508. The product is therefore to be classified under CN code 8508 70 00, as part of the vacuum cleaners of heading 8508.

(*) The images are purely for information.



