

COMMISSION IMPLEMENTING REGULATION (EU) No 301/2012
of 2 April 2012
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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.

(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 issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

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, 2 April 2012.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>New three-wheeled motor vehicle, rear wheel driven, for the transport of persons, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity of 998 cm³.</p> <p>The front wheels are approximately 130 cm apart. The vehicle does not have a differential.</p> <p>The vehicle has a motor car type steering system. It steers using the handlebar with two grips incorporating the controls.</p> <p>The vehicle has five forward gears and a reverse gear.</p>	8703 21 10	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8703, 8703 21 and 8703 21 10.</p> <p>Three-wheeled vehicles are classified under heading 8711 provided they do not have the character of motor vehicles of heading 8703 (see also the HS Explanatory Notes to heading 8711, fifth paragraph).</p> <p>Heading 8703 includes lightweight three-wheeled vehicles of simpler construction, such as those fitted with a motorcycle engine and wheels, which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is a motor car type steering system (see also the HS Explanatory Notes to heading 8703, second paragraph).</p> <p>As the vehicle has a motor car type steering system, a characteristic of conventional motor vehicles covered by heading 8703, classification under heading 8711 is excluded.</p> <p>The vehicle is therefore to be classified as a new motor vehicle principally designed for the transport of persons under CN code 8703 21 10.</p>