

**COMMISSION IMPLEMENTING REGULATION (EU) 2015/388**  
**of 5 March 2015**  
**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 <sup>(1)</sup>, 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 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 12(6) of Council Regulation (EEC) No 2913/92 <sup>(2)</sup>. 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 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

## 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, 5 March 2015.

For the Commission,  
On behalf of the President,  
Heinz ZOUREK  
Director-General for Taxation and Customs Union

## ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>A plastic sheet with dimensions of 62 cm × 52 cm × 150 µm containing 24 antennae. Each antenna is constituted of copper wires in the form of windings of a planar rectangular shape and is connected with two interface pads. The antennae are presented in an array of 8 × 3 and are glued alongside each other on the plastic sheet.</p> <p>The plastic sheet does not contain electronic chips.</p> <p>The antennae are presented to be used as parts of smart cards.</p> <p>See image (*)</p>	8504 50 95	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(a) to Section XVI and by the wording of CN codes 8504, 8504 50 and 8504 50 95.</p> <p>As the antennae are constituted only of windings acting as inductors, they fall in heading 8504 as inductors. Consequently, classification under heading 8548 as parts not specified or included elsewhere in Chapter 85 is excluded.</p> <p>The article is therefore to be classified under CN code 8504 50 95 as other inductors.</p>

(\*) The image is purely for information.

