

COMMISSION IMPLEMENTING REGULATION (EU) 2016/2225
of 5 December 2016
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, 5 December 2016.

For the Commission

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A cylindrical article predominantly made of steel (other than of cast steel) of a length of approximately 35 cm and a diameter of approximately 19 cm at its widest point (so-called 'track roller'). It consists of the following main components: a cylindrical shell with a graduated cage for the chain guide; a highly polished shaft, and two bronze bushings and collars at both ends.</p> <p>The article is designed for use with the track chain of a crawler type excavator in conjunction with other similar track rollers for longitudinal and lateral guidance of the track chain.</p> <p>See image (*)</p>	8431 49 80	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (CN), note 2(b) to Section XVI, and by the wording of CN codes 8431, 8431 49 and 8431 49 80.</p> <p>Classification under heading 8708 as parts or accessories of the motor vehicles of headings 8701 to 8705 is excluded as the article is not designed for use with motor vehicles of those headings. The objective characteristics of the article (size and shape) are those of a track roller designed for use with the track chain of a crawler type excavator of heading 8429.</p> <p>The article is therefore to be classified under CN code 8431 49 80 as parts suitable for use solely or principally with the machinery of headings 8425 to 8430 other than of cast steel.</p>

(*) The image is purely for information.

