

COMMISSION IMPLEMENTING REGULATION (EU) 2017/636
of 30 March 2017
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.

⁽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).

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, 30 March 2017.

*For the Commission,
On behalf of the President,
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 pair of buckles to be used as a locking mechanism for safety seat belts. Each buckle consists of a metal locking mechanism, a plastic housing, a textile strap, metal connecting elements, and an electric sensor which generates an audio signal when the vehicle safety seat belts are supposed to be, but are not, coupled.</p> <p>In the total composition of the product by weight, carbon steel represents 56 %, plastics 21 %, textiles 13 % and other materials 10 %.</p> <p>It is an element of a seat belt assembly used, for example, for seats of a motor vehicle.</p> <p>See image (*).</p>	8308 90 00	<p>Classification is determined by general rules 1, 3(b), 4 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XV, and by the wording of CN codes 8308 and 8308 90 00.</p> <p>The product has the objective characteristics of a buckle as it works as a locking mechanism.</p> <p>Classification under heading 8301 as a lock of base metal is excluded as the product is neither a fastening device operated by a key nor controlled by a combination of letters or figures nor an electrically operated lock (see also the Harmonized System Explanatory Notes to heading 8301).</p> <p>Classification under heading 8302 as base-metal mountings, fittings and similar articles suitable for coachwork is excluded as the article is not a part of the body of the car, but a part of the safety seat belt assembly.</p> <p>Classification under heading 8708 as a part of safety seat belt is also excluded, as that heading only covers safety seat belts of vehicles of headings 8701 to 8705 but not parts thereof.</p> <p>Classification under subheading 8708 21 as incomplete safety seat belts is also excluded as the product represents only one of the elements of a complete seat belt (consisting of five main parts: buckles, retractors, anchors, webbing and latch-plates) and it thus does not have, as presented, the essential character of a complete or finished article.</p> <p>The product, which is not, based on its objective properties and characteristics, classifiable under a specific heading, is nevertheless by its objective characteristics and properties most akin to buckles of heading 8308. It is therefore to be classified under CN code 8308 90 00 as buckles of base metal.</p>

(*). The image is purely for information.

