

**COMMISSION IMPLEMENTING REGULATION (EU) No 1215/2014**  
**of 11 November 2014**  
**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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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, 11 November 2014.

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

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## ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>A solar panel with dimensions of approximately 2 × 2 m, consisting of 25 glass vacuum tubes mounted in parallel and interconnected via a collector pipe. Each vacuum tube is constituted by two concentric pipes, containing heat transfer fluid. The inner pipe of each tube is coated with an absorption layer.</p> <p>The solar energy is absorbed by the layer on the inner pipe of the tubes and converted into heat energy. The heat is then transferred to the heat transfer fluid, which turns into gas, rises and transfers the heat to the collector pipe (a copper manifold).</p> <p>The heat is subsequently transferred from the collector pipe to a water storage tank by way of a tubing system containing heat transfer fluid circulating by means of a pump managed by a controller.</p> <p>The pump, controller, tubing system and water storage tank are not included upon presentation.</p> <p>The solar panel is used in solar water heating systems and is intended to be mounted on the roof.</p>	8419 19 00	<p>Classification is determined by general rules 1, 2 (a) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8419 and 8419 19 00.</p> <p>The solar panel is considered to have the essential character of a complete or finished article (water heater) as it contains all the necessary components for generating heat. The missing components are used for transferring the heat and storing the water. Consequently, classification under subheading 8419 90 85 as parts of water heaters is excluded.</p> <p>As the solar panel converts solar energy into heat, it cannot be considered a mere heat exchange unit of subheading 8419 50 (see also the Harmonized System Explanatory Notes (HSEN) to heading 8419, group (I) (B)).</p> <p>The solar panel is therefore to be classified under CN code 8419 19 00 as other instantaneous or storage water heaters, non-electric (see also the HSEN to heading 8419, group (I), last paragraph).</p>