

**COMMISSION IMPLEMENTING REGULATION (EU) 2015/2321**  
**of 8 December 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 3 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 3 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*.

<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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 December 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 cassette of base metal sprocket wheels (so-called 'free hub cassette') without a free-wheel mechanism. The free hub cassette consists of seven sprocket-wheels fixed together, two separate sprocket-wheels and a washer. The smallest sprocket-wheel has 11 teeth and the largest 32 teeth.</p> <p>The free hub cassette is designed to be placed over the free-wheel mechanism (integrated in the hub body). Thereafter, the drive shaft of the rear wheel can be disconnected from the hub body (free-wheel). This enables the cyclists to keep the pedals still or to pedal backwards while the bicycle is in forward motion.</p> <p>The free-wheel mechanism is not present upon presentation.</p> <p>See image (*).</p>	8714 93 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8714, 8714 93 00.</p> <p>As the article can only be mounted on a free-wheel mechanism integrated in the hub to obtain its free-wheel function, it is considered a free-wheel sprocket-wheel.</p> <p>Therefore the article is to be classified under CN code 8714 93 00 as free-wheel sprocket-wheels.</p>

(\*). The image is purely for information.

