

**COMMISSION IMPLEMENTING REGULATION (EU) 2017/181**  
**of 27 January 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 <sup>(1)</sup>, 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 <sup>(2)</sup>, 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.

<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> 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).

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*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, 27 January 2017.

*For the Commission*  
*On behalf of the President*  
Stephen QUEST  
*Director-General*  
*Directorate-General for Taxation and Customs Union*

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## ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>A single glass shelf presented with metal supports for fixing it to the wall.</p> <p>The glass shelf consists of a transparent glass plate measuring approximately 60 × 13,5 × 0,7 cm of irregular shape with processed edges (the front edge is formed in a curve shape) and two holders made of an alloy of copper and zinc (brass), plated with nickel and chrome. The glass plate has two holes for mounting on the holders.</p> <p>The product is presented unassembled, together with screws and dowels for mounting, packed in a carton box.</p> <p>See image (*).</p>	9403 89 00	<p>Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (CN), note 2(a) to Chapter 94 and by the wording of CN codes 9403 and 9403 89 00.</p> <p>The article is used for equipping rooms in, for example, private dwellings. It is therefore a piece of furniture in the sense of heading 9403. According to note 2 (a) to Chapter 94, this heading includes single shelves presented with supports for fixing them to the wall. Classification under heading 7020 as other articles of glass is therefore excluded.</p> <p>The glass shelf gives the article its essential character. The metal holders, screws and dowels only serve to fix the glass shelf to the wall. Classification under CN code 9403 20 80 as other metal furniture is therefore excluded.</p> <p>The article is therefore to be classified under CN code 9403 89 00 as other furniture.</p>

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

