

COMMISSION IMPLEMENTING REGULATION (EU) 2017/982
of 7 June 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, 7 June 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>An article (so-called bathtub step) with measurements of approximately 41 × 31 × 14 cm, consisting of a plastic surface held by four legs made of aluminium. The bottom of each leg is surrounded by a buffer i.e. a non-slip cap made of rubber.</p> <p>The article is presented as a step to assist persons in getting into and out of a bathtub.</p> <p>See image (*).</p>	9403 20 80	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2 to Chapter 94, and by the wording of CN codes 9403, 9403 20 and 9403 20 80.</p> <p>The article is used for equipping rooms in, for example, private dwellings (see also the Harmonized System Explanatory Notes to Chapter 94, General, second paragraph, (A)). It is therefore a piece of furniture in the sense of heading, 9403 designed for placing on the floor or ground.</p> <p>Classification under heading 7616 as other articles of aluminium is excluded by virtue of note 1(k) to Section XV. The article is therefore to be classified under CN code 9403 20 80 as other metal furniture other than beds.</p>

(*). The image is purely for information.

