

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1291
of 9 September 2020
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.

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*.

⁽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).

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

Done at Brussels, 9 September 2020.

For the Commission.
On behalf of the President,
Gerassimos THOMAS
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 ‘connector enclosure’) in the shape of a rectangular hollow box, made of plastics, measuring approximately 60 × 190 × 170 mm.</p> <p>The article is designed to be used as an enclosure with electronic control modules in different kinds of vehicles or machines to physically protect electronic contacts against dirt and damp. See image (*).</p>	3926 90 97	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926, 3926 90 and 3926 90 97.</p> <p>Classification under heading 8536 as “electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits” is excluded, as the article in question is just an enclosure and does not comprise connectors, contacts or provisions thereof (see also the Harmonized System Explanatory Notes (HSEN) to heading 8536, part (III), (C)).</p> <p>The article is not considered to be a part of a machine within the meaning of Note 2(b) to Section XVI as its presence is not necessary for the connector, contact or provision thereof to function but only improves its functionality. Classification under heading 8538 as a part suitable for use solely or principally with the apparatus of heading 8536 is therefore excluded.</p> <p>The product is not considered to be an insulating fitting for electrical appliances of heading 8547 as it is not specifically designed for insulating purposes but for protecting the electrical connections (see also the HSEN to heading 8547, part (A)).</p> <p>Consequently, the article is to be classified according to its constituent material (plastics) under CN code 3926 90 97 as other articles of plastics.</p>

(*) The image is purely for information.

