



2024/1998

23.7.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/1998
of 16 July 2024
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, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽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, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

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, 16 July 2024.

*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 passive optical splitter) in the form of a plastic box with dimensions of approximately 377 × 176 × 40 mm, with one input port and 32 output ports. It contains optical fibre cables, SC/APC type connectors, and in one housing an optical waveguide with a 'splitter chip' and a cladding made of a material with a low refractive index.</p> <p>The article is designed to be used in a passive optical network (PON) to split the optical signals transferred through it by optical cables. It is a passive optical element which operates without any electrical or electronic system which splits the input optical signal into 32 identical output signals.</p> <p>The functioning principle of the article is based on the difference in the refractive index between the core and cladding layer, which corresponds to the PLC (Planar Lightwave Circuit) technology. (See images) (*)</p>	9013 80 40	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(m) to Section XVI and by the wording of CN codes 9013, 9013 80 and 9013 80 40.</p> <p>Classification in heading 8517 as other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network, is excluded, as the article is designed to merely split the optical signals transferred through it by optical cables. Neither modulation or transmission, nor reception or conversion within the meaning of heading 8517, is performed.</p> <p>As the article contains a waveguide, the presence of which is not allowed in the scope of heading 8544, classification as optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors is also excluded (see also HSEN to heading 8544, 8th paragraph).</p> <p>Consequently, the article is considered to be an optical device within the scope of Chapter 90. Therefore, the article is to be classified under CN code 9013 80 40 as passive optical splitters, not containing any electrical or electronic elements, for telecommunications.</p>

(*) The images are purely for information.

