

COMMISSION IMPLEMENTING REGULATION (EU) No 759/2014
of 10 July 2014
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 ⁽¹⁾, 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 ⁽²⁾. That period should be set at three months.
- (5) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, 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, 10 July 2014.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A non-self-propelled machine (so-called 'beach rake machine') for cleaning sand beaches with dimensions of approximately 4 × 2,3 × 2,3 m.</p> <p>It is used for sifting and cleaning sand of impurities, such as glass, plastic, cigarette butts, straws, cans, stones, sea grass, seaweed, small pieces of wood.</p> <p>The machine levels the sand surface by means of a mouldboard deflector plate. The sand is then sifted through hundreds of stainless steel spring-loaded tines. Finally, the impurities are separated from the sand and carried on a conveyor into a hopper.</p>	8479 10 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 8479 and 8479 10 00.</p> <p>As the machine only sorts or separates rubbish from the sand and not the sand itself, classification under heading 8474 as machinery for sorting or separating mineral substances is excluded (see also the Harmonised System Explanatory Notes (HSEN) to heading 8474, first paragraph, point (I)).</p> <p>As the machine is used for the maintenance (cleaning) of beaches, it is considered to be machinery for public works, building or the like (see also the HSEN to heading 8479, group (II), sub-group (A), fifth paragraph). The machine is therefore to be classified under CN code 8479 10 00 as machinery for public works, building or the like.</p>