



2024/2621

8.10.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/2621
of 1 October 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.

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, 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>).

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

Done at Brussels, 1 October 2024.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A machine, so-called tactical response robot consisting of the following: — a track-mounted chassis with dimensions of approximately 1 500 × 1 200 × 1 300 mm, with 2 electrical 7,5 kW drive motors for propulsion, providing a tractive force of up to 4 tonnes (the electrical power is supplied by a lithium-ion battery), — a camera system with four static directional cameras, capable of transmitting a live image feed to the user, — 6 LED spotlights each aligned in the direction of movement, as well as LED ambient lighting, — a device for the dispersing of water or foam for firefighting, with a capacity of up to 2 000 l/min at 10 bars, fully compatible for connection with the hose of a firefighting truck, — a cable winch with an extendable claw support for stability when handling large loads. The product is controlled via remote control with a range of up to 150 m and/or from a system carrier vehicle via intranet with a range of up to 2 500 m (WLAN-based). The product may be presented in different configurations depending on the extra equipment mounted on the chassis, upon request. The optional equipment may include movable cameras for normal and thermal image transmission, additional LED spotlights, a Raman spectrometer for the detection of hazardous substances, a remotely controlled manipulator arm to perform precise tasks (e.g., sampling), a trailer coupler, etc. The product is designed to be used in firefighting and recovery operations, allowing the firefighting personnel to remain outside the danger zone (conditions of hazardous material exploration, collapse danger or intense heat development), while still being involved in and remotely controlling the operations at a safe distance.	8424 89 70	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XVI and by the wording of CN codes 8424, 8424 89 and 8424 89 70. Although the product has a significant tractive force, classification under heading 8701 is excluded, as it is not a vehicle constructed essentially for hauling or pushing another vehicle, appliance, or load. (See also Note 2 to Chapter 87) Classification under heading 8705 is also excluded, as the product does not have the characteristics of a vehicle of heading 8705, namely it does not form what is in fact an essentially complete motor vehicle chassis or lorry (truck). It does not comprise at least the following mechanical features: propelling engine, gear box and controls for gear-changing, and steering and braking facilities. (See also Harmonized System Explanatory Notes to heading 8705.) The product is a composite machine within the meaning of Note 3 to Section XVI and it is to be classified as if consisting only of that component or as being that machine which performs the principal function. Due to the objective characteristics of the dispersing device, mainly the volume, the pressure and the projecting distance of the water or foam, the dispersing function is considered to be the principal function of the machine. The product is, consequently, to be classified according to the dispersing device. The camera system and the LED spotlights serve to remotely control and guide the machine, whereas the winch operation for transferring loads is only performed by human intervention via the cable winch and, optionally, via the trailer coupler. The functions of identifying possible dangerous fields, detecting hazardous substances and performing precise tasks, are complementary and subsidiary to the function of dispersing water or foam, as they are performed by the optional equipment. The product is therefore to be classified under CN code 8424 89 70, as other appliances for the dispersing of fluids.