



2024/3020

6.12.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/3020
of 29 November 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*.

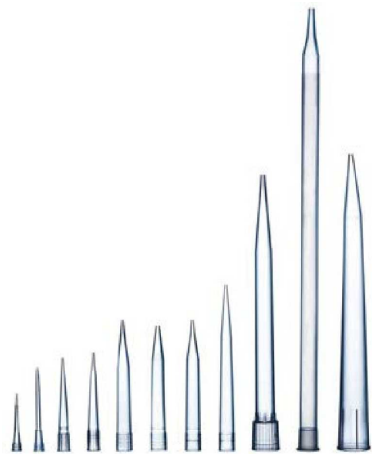
This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 November 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)
So-called pipette tips, made of translucent polypropylene plastics, of a cylindrical body with conical tip, of various diameters and lengths. The pipette tips are interchangeable, disposable components which can be fitted in a pipetting apparatus and in automated dosing systems (dosing robots). These products are designed to be used in various specific diagnostic and research applications to transfer small, precise amounts of liquids accurately and consistently. (See image) (*)	3926 90 97	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. Although the pipette tips are suitable for use solely or principally with the pipetting apparatus and automated dosing systems of heading 8479 and they are significantly involved in the absorption and precise dosing of the liquid, they cannot be considered as parts of these apparatuses, as they are interchangeable and disposable components. Moreover, while a pipetting apparatus or automated dosing system cannot carry out its function without the pipette tips, it is nevertheless established that the mechanical and electrical functioning of those machines is not dependent on the pipette tips. Consequently, classification under heading 8479, as parts of the pipetting apparatus is excluded. (See also judgment of the Court of Justice of the European Union of 19 July 2012 in Case C-336/11, Rohm & Haas Electronic Materials CMP Europe GmbH and Others, ECLI:EU:C:2012:500, paragraphs 35-39.) Due to their objective characteristics, the products are to be classified according to their constituent material, under heading 3926, as articles of plastics. The products are therefore to be classified under CN code 3926 90 97, as other articles of plastics.

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)



(*) The image is purely for information.