



2025/2349

19.11.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2349
of 14 November 2025
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, 14 November 2025.

*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)
Bathing unit, so-called swim spa, for outdoor use, made of ABS plastic, measuring approximately 420 × 225 × 127 cm. The article has a net weight of 800 kg, and a volume of 5 000 liters. The swim spa is equipped with: — massage nozzles, — counterflow nozzles with powerful jets, — massage pumps, — a heating system, — a filtering system, — a circulation pump, — an air regulator, — an ozone wash chamber, — LED lighting, — a handrail and neck pad, — full insulation and wood cladding. The article has a graduated basin, including 6 places for massage with a total of 36 nozzles (1 place with 12 nozzles, 1 place with 8 nozzles, 1 place with 6 nozzles, 2 places with 4 nozzles and 1 place with 2 nozzles). It also provides a swimming area for one person of approximately 3 meters in length, with 4 nozzles (with powerful jets, for counter-current/‘in place’ swimming) It is designed to be used as a hydromassage apparatus and as a swimming pool for swimming and other water-based exercise. (See image) (*)	9506 99 90	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9506, 9506 99 and 9506 99 90. The product is considered composite goods within the meaning of general rule 3(b), consisting of a hydromassage apparatus of heading 9019 and a swimming/paddling pool of heading 9506. The product shall be classified as if it consisted of the component which gives it its essential character. As the article is specifically designed to function simultaneously as a hydromassage apparatus and as a swimming pool, the component giving the essential character to the product cannot be determined. Both the special nozzles and pumps necessary to perform the hydromassage/spa therapy and the pool equipped with the special nozzles with powerful jets, for the counter-current swimming or other water-based exercise, are of equal importance. Consequently, the product is to be classified under the heading that occurs last in numerical order among those which equally merit consideration, that is under heading 9506, as a swimming pool. The product is therefore to be classified under CN code 9506 99 90, as a swimming pool.

(*) The images are purely for information.

