



2023/2489

10.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2489

of 30 October 2023

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.

⁽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).

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

Done at Brussels, 30 October 2023.

*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)
Blades, made of stainless steel, of a width of 40 mm, with lateral notches and a hole in the center. The blades are presented in packages of 10 pieces. The blades are designed as spare blades for glass scrapers. Glass scrapers are hand tools used in a variety of applications including cutting, scraping and removing substances such as paint, glue, labels, stickers, and dirt from surfaces such as windows, walls, tiles, floors, countertops, glass, and ovens. Based on their characteristics, the glass scrapers can be used in the household or by professionals (for example, professional painters).	8205 51 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XV, Notes 1 (a) and 2 to Chapter 82 and by the wording of CN codes 8205 and 8205 51 00. Given their objective characteristics, the spare blades are recognisable as designed for glass scrapers (hand tools of heading 8205). By virtue of Note 2 to Chapter 82, parts of base metal of the articles of this chapter are to be classified with the articles of which they are parts. The glass scrapers can be used in a variety of applications, both in the household and by professionals. The glass scrapers do not exceed the requirements of domestic use. The wording of CN code 8205 51 00 is thus fulfilled. The spare blades are therefore to be classified under CN code 8205 51 00 as parts of household tools.

(*) The image is purely for information.

