



2026/1873

29.7.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1873
of 23 July 2026
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, 23 July 2026.

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)
An article to be used in connection with infusion systems consisting of: — three interconnected transparent plastic tubes, each approximately 5 cm long and approximately 1,5 mm in outer diameter, — a Y-connector, — a simple Luer Lock connector with a rotating nut and a protective cap, — two Luer Lock connectors with an integrated non-return valve, and — two slide clamps. The three tubes are connected to each other with the Y-connector. The single tube, forming the lower branch of the 'Y', is fitted with a Luer Lock connector with a rotating nut and a protective cap, while the two tubes at the upper end of the 'Y' are each equipped with a slide clamp and a Luer Lock connector with an integrated non-return valve. The product is approximately 15 cm long in total. The Luer Lock connectors are used to connect the article to other tubes and/or devices (e.g. syringes) in a manner which prevents leakage. The article is designed for single use in healthcare facilities, home care, outpatient care and medical transport (e.g. in ambulances) in connection with infusion systems for administering liquids. For this purpose, the tube at the lower branch of the 'Y' is connected to the patient access side of the infusion system by means of a Luer Lock connector. Since there are two tubes, each with a Luer Lock connector at the upper end of the 'Y' (inflow), several doses of infusion can be administered simultaneously when the product is used, without having to touch or change the patient access side of the infusion system. The non-return valves form a physical barrier (closed system) and prevent microbial contamination. The inflow through the tubes can be regulated by the slide clamps attached to the tubes at the top of the 'Y'. The article is presented in a sterile, single packaging. (See image) (*)	3917 33 00	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, Note 8 to Chapter 39 and by the wording of CN codes 3917 and 3917 33 00. Despite the fact that the article is presented in sterile packs and used for infusion systems, based on its objective characteristics, it cannot be identified as used solely or principally with such systems. Consequently, classification under heading 9018 as a part of a medical instrument within the meaning of Note 2 to Chapter 90 is excluded. The article is composite goods consisting of different components, namely (a) interconnected plastic tubes combined with plastic connectors, (b) clamps and (c) valves. The article incorporates more than accessory features to the valves (see also the Harmonized System Explanatory Notes (HSEN) to heading 8481, seventh paragraph). The interconnected plastic tubes with connectors play the essential role in relation to the use of the article, which is to administer liquids. It is therefore this component which gives the whole its essential character and it is to be classified according to that component. Consequently, classification under heading 8481 as a valve or similar appliance is excluded. As the plastic tubes are combined with plastic connectors, they shall be considered as plastic tubes with fittings. Given its objective characteristics and properties, the interconnected plastic tubes with connectors meets the terms of heading 3917 and fulfils the requirements of Note 8 to Chapter 39 (see also the HSEN, General to Chapter 39 and to heading 3917). It is therefore to be classified under CN code 3917 33 00 as other tubes of plastics, not reinforced or otherwise combined with other materials, with fittings.

(*) The image is purely for information.

