



2026/1874

29.7.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1874
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)
Galvanised threaded rods of steel other than stainless steel, with a metric thread along their entire length, without a head or recess, with a tensile strength of less than 800 MPa, in different lengths (between 1 000 and 3 000 mm) and diameters (between 4 and 36 mm). They are presented without nuts, washers or similar elements. The articles are used for joining, suspending or fixing a wide range of equipment and components. See images. (*)	7 318 15 42	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 (d) to Chapter 72 and by the wording of CN codes 7318, 7318 15 and 7318 15 42. Since the article is threaded and used to assemble or fasten goods so that they can be readily disassembled without damage (see also the Harmonised System Explanatory Notes (HSEN) to heading 7318 (A), first paragraph), it has the objective characteristics of an article of subheading 7318 15 (screw studding; see also the HSEN to heading 7318 (A), third paragraph). Consequently, classification under CN code 7318 19 00 as other threaded articles is excluded. The articles are therefore to be classified under CN code 7318 15 42 as other screws and bolts without heads, of steel other than stainless steel, with a tensile strength of less than 800 MPa.

(*) The images are purely for information.

