

Commission Regulation (EC) No 3272/94 of 27 December 1994
concerning the classification of certain goods in the combined nomenclature

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff, as last amended by Commission Regulation (EC) 3176/94⁽²⁾, and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and those rules also apply 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

Whereas it is accepted that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the combined nomenclature and which do not conform to the rights established by this Regulation, can continue to be invoked, under the provisions in Article 12 (6) of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽³⁾, for a period of three months by the holder;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Tariff and Statistical Nomenclature Section of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Changes to legislation: Commission Regulation (EC) No 3272/94, Introductory Text is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (1) [OJ No L 256, 7. 9. 1987, p. 1.](#)
- (2) [OJ No L 335, 23. 12. 1994, p. 56.](#)
- (3) [OJ No L 302, 19. 10. 1992, p. 1.](#)

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Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex PT 3 amendment by [EUR 1999/936](#) Regulation