

**COMMISSION IMPLEMENTING REGULATION (EU) No 1114/2012**  
**of 26 November 2012**  
**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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(1)</sup>, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(2)</sup>.

(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 issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

*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, 26 November 2012.

*For the Commission,  
On behalf of the President,  
Algirdas ŠEMETA  
Member of the Commission*

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A track-laying vehicle for the transport of goods (so-called 'minitrac'), with a compression-ignition internal combustion piston engine of a cylinder capacity of 479 cm<sup>3</sup>, a gross vehicle weight of 2 085 kg and measuring approximately 265 × 95 × 202 cm.</p> <p>The vehicle consists of a chassis with a tippable flat bed with three sides that open, and an open cab with a seat for the driver.</p> <p>The unladen weight of the vehicle is 840 kg, its maximum load capacity is 1 200 kg. The maximum speed of the vehicle is approximately 6 km/h.</p> <p>The vehicle, which is intended for the transport and dumping of excavated or other materials over short distances on rough terrain, is not intended for use on the public highway.</p> <p>(*) See image.</p>	8704 10 10	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8704, 8704 10 and 8704 10 10.</p> <p>The vehicle is intended for off-highway use on rough terrain, for transport and dumping of excavated or other materials. Furthermore, lightweight vehicles of the type used on construction sites are classified as dumpers (see also the HS Explanatory Notes to heading 8704 and the CN Explanatory Notes to CN codes 8704 10 10 and 8704 10 90).</p> <p>The fact that the vehicle is equipped with a tippable flat bed and continuous tracks instead of wheels does not preclude classification as a dumper (see also judgment of the Court of Justice of the European Union in case C-396/02).</p> <p>The vehicle is therefore to be classified under CN code 8704 10 10 as a dumper designed for off-highway use.</p>

(\*) The image is purely for information.

