

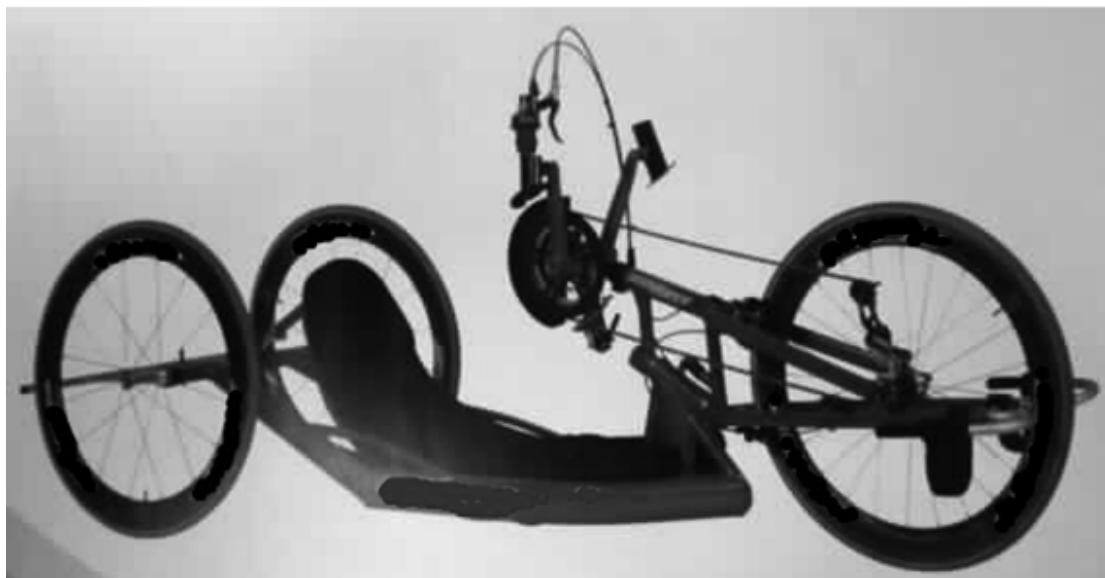
Commission Implementing Regulation (EU) No 1130/2012 of 26 November 2012
concerning the classification of certain goods in the Combined Nomenclature

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1130/2012, ANNEX. (See end of Document for details)

ANNEX

Description of the goods (1)	Classification(CN code) (2)	Reasons (3)
<p>A cycle with three wheels, a frame, a seat, two footrests and two handlebars. The handlebars are used for steering and as hand operated pedals being directly connected to crank gears and derailleur gears. The seat comprises a flat platform with a raised section to support the cyclist's back and head. ^a See image.</p>	8712 00 70	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8712 00 and 8712 00 70. Classification under heading 8713 is excluded, as this heading covers only carriages, wheelchairs, or similar vehicles specially designed for the transport of disabled persons. Cycles specially constructed for the disabled are covered by heading 8712 (see also the HS Explanatory Notes to heading 8712, second paragraph, point (4)). The cycle is therefore to be classified under CN code 8712 00 70 as other cycles.</p>

^a The image is purely for information.



Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1130/2012, ANNEX.