

Commission Implementing Regulation (EU) 2018/1489 of 3 October 2018
concerning the classification of certain goods in the Combined Nomenclature

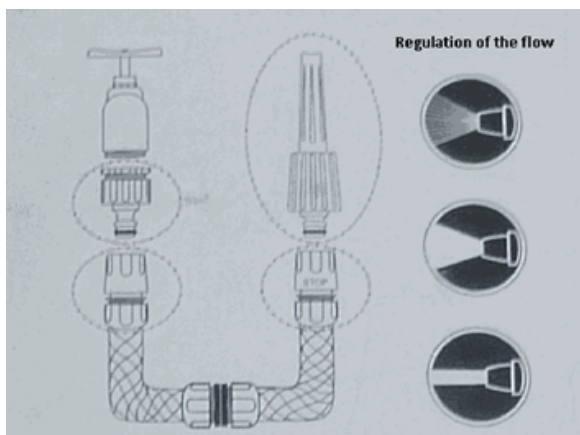
Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/1489, ANNEX. (See end of Document for details)

ANNEX

Description of the goods (1)	Classification(CN code) (2)	Reasons (3)
<p>An article of plastics in the form of a set put up for retail sale consisting of:</p> <ul style="list-style-type: none"> — three garden hose couplings, — a spray nozzle with a mechanism for the adjustment of the water jet type as well as for closing or opening the flow, connectors — equipped with rubber seals (so called ‘O-rings’). <p>The article is presented to be used in gardens to sprinkle and water the plants. See images^a.</p>	8481 80 99	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8481, 8481 80 and 8481 80 99.</p> <p>The spray nozzle, which changes the water jet type and regulates the liquid flow, gives the set its essential character.</p> <p>The article is neither an irrigation system (see also the Harmonised System Explanatory Notes (HSEN) to heading 8424, (E)), nor a mechanical garden sprinkler head. It has the objective characteristics of a hose pipe nozzle fitted with taps, cocks, valves or other appliances for regulating the liquid flow and the jet type, which is excluded from heading 8424 (see also the HSEN to heading 8424 (D)). Hose pipe nozzles and the like, fitted with cocks or with valves for forming a jet or a spray are classified in heading 8481 (see also the HSEN to heading 8481, point (11)). Consequently, classification under heading 8424 is excluded.</p> <p>The article is therefore to be classified in CN code 8481 80 99 as other valves.</p>

^a The images are purely for information.

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