



Is a furniture roller a vehicle ? ... or something else? Dive into the Combined Nomenclature

Product engineers and compliance officers know the pain in assessing the correct classification of a good within the Combined Nomenclature (CN). Do you know that the European Commission is providing binding tariff information regarding certain goods ?

A recent example may be deducted from the [Commission Implementing Regulation \(EU\) 2021/911 of 31 May 2021](#).

These legal texts shall certainly constitute a reference text in case you have to classify hoods.

The case at stake is about a furniture roller, consisting of a wood-based panel, plastic anti-slip pads, plastic rollers and metal brackets. It has a handle recess in order to carry the article, for example, by hand or to suspend the article on a wall. The article is designed to be used for transportation of various objects, notably of furniture and of any other heavy objects.



The question was if the good should be classified under CN code 8716 80 00 as a vehicle, not mechanically propelled. The Commission says no. The article cannot be deemed to be a vehicle since it lacks some of the characteristics and properties of a hand- or foot-propelled vehicle of heading 8716 by not being a cart, a truck, a barrow or a trolley or by not being composed of a specific part of a vehicle such as a chassis.

The article should be classified according to its constituent material.

The article is a composite product consisting of different materials (wood, plastic and metal). The component that gives the article its essential character is wood, as the wooden panel constitutes the main part of the composite product and as the wooden panel is of most significance for the intended use of the article.

Consequently, the article is to be classified under CN code 4421 99 10 as other articles of fibreboard.

