Commission Implementing Regulation (EU) 2020/2179 of 16 December 2020 concerning the classification of certain goods in the Combined Nomenclature

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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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87[(2)], 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.

(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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/2179. (See end of Document for details)*

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

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, 16 December 2020.

For the Commission,

On behalf of the President,

Gerassimos THOMAS

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A rectangular bag consisting of a moulded silicone elastomer body. It measures approximately 16,5 cm in length, 10 cm in height and 2,5 cm in width. It has an attached loop-handle of the same material and a closing system (zip-fastener). The article is produced in a single step, with integrated parts (loop-handle and zip-fastener), and has no internal fittings. The article is designed to carry and protect various small objects. See images[a].	3926 90 97	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3926, 3926 90 and 3926 90 97. Classification under heading 4202 is excluded because that heading covers only the articles specifically named therein and similar containers (see also the Harmonised System Explanatory Notes (HSEN) to heading 4202, first paragraph). Given its objective characteristics (in particular, the plain interior and the small size), the article is not considered to be a suitcase, vanity case, executive-case, briefcase, school satchel or similar container of the first part of heading 4202. The article is not considered to be a similar container of the first part of heading 4202 as it is not specially shaped or internally fitted to contain particular tools with or without their accessories (see also the HSEN to heading 4202, third paragraph, and ninth paragraph, point (f)). The article is therefore not covered by the wording of the first part of heading 4202. The articles covered by the second part of heading 4202 must be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (see also the HSEN to heading 4202, fourth paragraph).

a The images are purely for information.

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/2179. (See end of Document for details)*

		Taking into account that the article consists of moulded silicone elastomer, it cannot be considered as a handbag with an outer surface of sheeting of plastics. Therefore, the article is not covered by the wording of the second part of heading 4202. The article is not of the kind normally carried in the pocket or in the handbag, such as spectacle cases, note-cases (bill-folds), wallets, purses, key-cases, cigarette-cases, cigar-cases, pipe-cases and tobacco-pouches (see also the Harmonised System subheading explanatory note to subheadings 4202.31, 4202.32 and 4202.39). Therefore, the article cannot be classified under subheadings 4202.31, 4202.32 and 4202.39. Consequently, the article is to be classified under CN code 3926 90 97 as other articles of plastics.

a The images are purely for information.