Commission Implementing Regulation (EU) 2020/724 of 15 May 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 3 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) 2020/724. (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 3 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, 15 May 2020.

For the Commission,

On behalf of the President,

Philip KERMODE

Acting Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/724. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article in the form of a hollow ball made of yarn, strip or the like of heading 5404 or 5405, with a small round opening with a soft plastic lamella surrounding it enabling it to be put onto, for example, electric strings of lights (so-called fairy lights). The article exists in different colours and sizes and is imported on its own. It is designed to be used as a decoration on its own or together with, for example, fairy lights. (See image)[a]	5609 00 00	Classification is determined by general rule 1 for the interpretation of the Combined Nomenclature, note 7(f) and note 8(a) to Section XI and by the wording of CN code 5609 00 00. Classification of the article under CN code 9405 99 00 as a part (a lampshade) of an electric lamp, not elsewhere specified or included, is excluded, because the article is not identifiable by its shape or its specific features as a part designed solely or principally for use with an electric lamp (see also the Harmonised System Explanatory Notes to Chapter 94, Parts). The article is designed to be used either with various lights, with other decorative articles, or to be merely placed as interior decoration on its own. The article is therefore to be classified according to the constituent material under CN code 5609 00 00 as articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.

a The image is purely for information.