Commission Implementing Regulation (EU) 2017/1266 of 11 July 2017 repealing Regulation (EC) No 2494/96 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1266

of 11 July 2017

repealing Regulation (EC) No 2494/96 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 ('CN') annexed to Council Regulation (EEC) No 2658/87[(2)], it is necessary to adopt measures concerning the classification of certain goods.

(2) Commission Regulation (EC) No 2494/96[(3)] classified a 'sheet of polyethylene terephthalate of a thickness not exceeding 10 micrometres coated with a thermal ink and put up in rolls of a width of 62 cm' under heading 3215 of the Combined Nomenclature as 'Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid'. Classification of the product under heading 3215 was based on General rule 3(b) for the interpretation of the Combined Nomenclature, but the reasoning does not go into detail as regards the possible headings to be considered when applying General rule 3(b). In particular, the reasons for the exclusion of heading 9612, which covers, apart from inkpads, 'typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges', are missing.

(3) Regulation (EC) No 2494/96 concerns the so-called 'jumbo rolls' which are not ready-to-use products but actually rolls of a considerable length that cannot be put into a typewriter or similar machine without a further manufacturing process step. That information is missing in the product description in the Annex to Regulation (EC) No 2494/96 and the absence of that information may lead to incorrect tariff classifications of ready-to-use inked ribbons. Inked ribbons which are ready-to-use are to be classified under heading 9612.

(4) As the product concerned by Regulation (EC) No 2494/96 is no longer available on the market, that Regulation is no longer deemed necessary. Most inked ribbons now available on the market, even of a considerable width and length, can be used directly when put into a typewriter or similar machine without a further manufacturing process step. Additionally, an explanatory note to CN subheadings 9612 10 10 to 9612 10 80

('ribbons') will be created to provide guidance concerning the tariff classification of inked ribbons.

(5) As a consequence, Regulation (EC) No 2494/96 should be repealed in order to avoid potential divergences in tariff classification of inked ribbons and to ensure the uniform application of the Combined Nomenclature within the Union.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 2494/96 is repealed.

Article 2

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, 11 July 2017.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union