Commission Implementing Regulation (EU) 2017/1169 of 26 June 2017 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) 2017/1169. (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, 26 June 2017.

For the Commission,

On behalf of the President,

Stephen QUEST

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) 2017/1169. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article in a form of a ball (so called 'paintball') made of a hard gelatine shell containing water-based paint. The article is designed to be used as a projectile for a paintball gun (air gun with a nozzle velocity of 91 meters per second) during the multi-player game 'paintball'. See images[a].	9306 90 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 1 (s) to Chapter 95 and by the wording of CN codes 9306, 9306 90 and 9306 90 90. The article is designed as a projectile for a paintball gun, which is an air gun of heading 9304 due to its considerable nozzle velocity (see Commission Regulation (EC) No 242/96 (OJ L 31, 9.2.1996, p. 16)). The paintball is a projectile used for shooting with air guns similar to pellets or darts. Therefore, the paintball is another kind of ammunition (see also the Harmonised System Explanatory Notes to heading 9306, (A) (3)). Classification as a product of Chapter 95 is therefore excluded by virtue of note 1 (s) to that Chapter. Consequently, the article is to be classified under CN code 9306 90 90 as a projectile.

a The images are purely for information.