Commission Implementing Regulation (EU) 2017/226 of 7 February 2017 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2017/226

of 7 February 2017

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) 2017/226. (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, 7 February 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) 2017/226. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
Toys, put up in the same packing for retail sale, consisting of: — a battery-powered locomotive and a carriage, of plastics, — wooden tracks, — traffic signs, cars, human figures, animals, trees, etc. See image[a].	9503 00 70	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9503 00 and 9503 00 70. Classification under CN code 9503 00 30 as an ‘electric train, including tracks, signals and other accessories therefor’ is excluded because the ‘set’ also contains other toys of wood and plastics, such as traffic signs, cars, human figures, animals, trees, etc., which are toys in their own merit. Those toys are not directly connected with the electric train and the tracks like a train station, a railway crossing or a railway bridge would be and are consequently not considered as accessories to an electric train (see also the Harmonized System Explanatory Note (HSEN) to heading 9503, (D) (iv)). The ‘set’ of toys consists of different types of articles, designed for the amusement of children or adults, put up in the same packing for retail sale (see also the HSEN to chapter 95, General, and the Explanatory notes to CN code 9503 00 70). The article is therefore to be classified under CN code 9503 00 70 as ‘other toys, put up in sets’.

a The image is purely for information.