Commission Implementing Regulation (EU) 2017/209 of 2 February 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 Articles 57(4) and 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) 2017/209. (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, 2 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) 2017/209. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN-code)	Reasons
(1)	**(2)**	**(3)**
Three items packaged together for retail sale: a) a notepad consisting of approximately 75 blank sheets of paper (the rear sheet contains contact details where replacement notepads can be obtained) measuring approximately 8 × 14 cm. The sheets are bound by glue at the top, and are perforated to allow individual sheets to be removed. The back and a small part of the front are covered in cardboard; b) a notepad holder measuring approximately 32 × 10 cm, made of plastic sheeting reinforced with cardboard on the inside. The cardboard part of the notepad is inserted into an incision in the holder. The holder, which can be folded to cover the notepad, also includes a pocket of transparent plastics in the upper part and a loop of elasticated textile materials to hold a ballpoint pen; c) a thin ballpoint pen of plastic that is	4820 10 30	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 4820, 4820 10 and 4820 10 30. The items constitute goods put up in a set for retail sale within the meaning of GIR 3(b). The notepad plays the essential role in relation to the use of the set, which is to provide writing paper for small notations or messages. The holder merely provides a sort of envelope to protect the notepad from soiling and crushing. Considering its objective characteristics (size, design and value), the plastic ballpoint pen does not constitute an essential component of the set. Any other pen or pencil might be used to write in the notepad. Therefore, the notepad gives the set its essential character. The notepad is classified under heading 4820, which covers notebooks and notepads of all kinds (see the Harmonized System Explanatory Notes to heading 4820, first paragraph, (1)). Consequently, the set is to be classified under CN code 4820 10 30 as ‘notebooks, letter pads and memorandum pads’.

a The image is purely for information.