Commission Implementing Regulation (EU) 2016/934 of 8 June 2016 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 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.

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, 8 June 2016.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General for Taxation and Customs Union

ANNEX

Description of goods	**Classification (CN Code)**	**Reasons**
(1)	**(2)**	**(3)**
A product consisting of the following components, packed as a set: — A rectangular cut-out (approx. 14 × 21 cm) made of a plastic film of two layers, printed on the front with black-and-white motifs. The cut-out is fitted with a self-adhesive strip on the back. From this cut-out, six pre-cut, raised stickers (the top plastic film is in relief) can be peeled off. — Three porous-tipped felt pens in different colours. The felt pens are packed together in a small plastic package. The stickers are to be coloured in with the felt pens and then used for decoration purposes. See image[a].	4911 91 00	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, Note 2 to Section VII of the Combined Nomenclature and the wording of CN codes 4911 and 4911 91 00. The product is presented as a set for retail sale. Its essential character is given by the stickers. Classification under heading 3919 is excluded as the shape of the pre-cut, raised stickers is not flat. Classification under heading 3926 is excluded as the printing is not merely incidental to the primary use of the goods (see Note 2 to Section VII). Chapter 49 covers, with a few exceptions, all printed matter of which the essential nature and use is determined by the fact of it being printed with motifs, characters or pictorial representations (see also the Harmonized System Explanatory Notes (HSEN) to Chapter 49, General, first paragraph). Self-adhesive printed stickers designed to be used for decoration are covered by heading 4911 (see also the HSEN to heading 4911, point (10)). Therefore, the product is to be classified in CN code 4911 91 00.

a This image is provided for information purposes only.