Commission Implementing Regulation (EU) 2016/614 of 19 April 2016 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2016/614

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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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. 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) 2016/614. (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 12(6) of Regulation (EEC) No 2913/92 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, 19 April 2016.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/614. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (so-called 'hobby greenhouse'), measuring approximately 140 × 140 × 200 cm, comprising a frame made of steel. The frame also contains racks consisting of eight shelves, four on both sides, made of metal wire, measuring approximately 58 × 28 cm. The frame is covered on all sides by a flexible plastic sheeting with a rolling opening in the front measuring approximately 86 × 145 cm. The opening can be closed by a 'Velcro' fastening. The structure can be entered by a person. Its purpose is long or short term (for example, on markets) storage of plants. See image[a]	7326 90 98	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 7326, 7326 90 and 7326 90 98. Classification under heading 9403 as 'other furniture' is excluded because the article is not to be used for equipping private dwellings, hotels, offices, schools, churches, shops, laboratories and the like, but it is used for storing plants (see also the Harmonised System Explanatory Notes to Chapter 94, General, second paragraph, (A), and to heading 9403, second paragraph). Classification under heading 9406 as a 'prefabricated building' is also excluded, as the construction is relatively unstable, with flexible walls. Consequently, it is not suitable for long term outdoor use as it is not considered to be weatherproof. The article is therefore classified according to its constituent material. The essential character of the article is given by the constructive element (metal frame and shelves). It is therefore to be classified under CN code 7326 90 98 as other articles of iron and steel.

a The image is purely for information.