Commission Implementing Regulation (EU) 2016/302 of 25 February 2016 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2016/302

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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) 2016/302. (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, 25 February 2016.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General for Taxation and Customs Union

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article in the form of a plastic drawing board measuring approximately 31 cm × 32 cm, with a bright layered plastic magnetic surface for drawing and erasing. The surface is surrounded and held by a plastic frame. There is a drawing pen made of plastics with a metal tip attached by a string to the board which is pressed on the surface and produces pictures, letters, etc. using the magnetic property of the surface. There are four small magnetic stamps made of plastics loosely laid in the plastic frame, with which figures can be stamped on the surface. The erasing function works by lifting the upper layer of the plastics; the mechanism for lifting the upper layer is built-in at the bottom of the drawing board and disconnects the magnetic function. The article is designed for the entertainment of children. See image[a].	9503 00 95	Classification is determined by general rules 1, 3(a), 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9503 00 and 9503 00 95. Classification as a slate or board, with writing or drawing surfaces under heading 9610 is excluded, as the article is not to be used for writing or drawing with slate pencils, chalks, felt or fibre-tipped markers (see also the Harmonized System Explanatory Notes (HSEN) to heading 9610). The article has the characteristics of a toy of heading 9503. As heading 9503 provides the most specific description, classification under heading 3926 as other articles of plastics is also excluded. The article is a composite article within the meaning of GIR 3(b). It consists of plastics and a magnetic surface, which together form a whole (see also the HSEN to GIR 3(b), (IX)). The frame and surface are made of plastics. The plastic components dominate and give the article its essential character within the meaning of GIR 3(b). Consequently, the article is to be classified under CN code 9503 00 95 as other toys of plastics.

a The image is purely for information.