Commission Implementing Regulation (EU) 2015/2316 of 8 December 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2316

of 8 December 2015

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) 2015/2316. (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, 8 December 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

ANNEX

Description of the goods	**Classification (CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
A cylindrical-shaped, battery-operated article made of plastics with a lid (so-called 'electronic money box'), of a height of 17 cm and a diameter of 12 cm. The lid includes a small LCD display and a slot to put coins (for example, euros) in. When a coin is manually inserted into the slot, a mechanism in the lid (the calculating device) recognises the diameter of the coin, and its value is displayed. When more coins are inserted one by one, the recognised values are added to the existing amount and the total sum is shown on the LCD display. No subtraction takes place when coins are removed from the money box. See image[a].	8470 90 00	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 8470, 8470 90 and 8470 90 00. The article is composite goods consisting of a plastic container and a calculating device. Compared to ordinary money boxes, the calculating device gives this article its essential character. Classification according to its constituent material (Chapter 39) is therefore excluded. As the article does not comprise any manual arrangements for data input (coins are not data) it is not considered a calculating machine (see also the Harmonised System Explanatory Notes (HSEN) to heading 8470 (A)(1)). As the calculating device makes it possible to add at least two figures, each comprising several digits (e.g. EUR 0,02 + EUR 2,00 = EUR 2,02), it fulfils the requirements for classification as a calculating device (see also the HSEN to heading 8470, first paragraph). The whole article is therefore to be classified under CN code 8470 90 00 as other machines with a calculating device.

a The image is purely for information.