Commission Implementing Regulation (EU) 2015/1384 of 10 August 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1384

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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 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) 2015/1384. (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 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 the Member States in accordance with the Treaties.

Done at Brussels, 10 August 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/1384. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (‘puzzle book’) consisting of puzzles, educative texts, maps and other illustrations bound together, made of cardboard and measuring approximately 34 × 24 cm, with 14 pages. Every other page contains a puzzle with approximately 40 pieces, showing a map with information and illustrations on a single-coloured background. The puzzles relate to, and complete, the educative texts, maps and illustrations on the opposite pages. (See photograph)[a]	9503 00 69	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9503 00 and 9503 00 69. The article is *prima facie* classifiable under heading 4901 as a printed book or similar printed matter, or under heading 9503 as a puzzle. However, neither of the two headings can be regarded as providing a more specific description of the article within the meaning of GIR 3(a). As it cannot be established whether the educative texts, maps and illustrations (heading 4901) or the puzzles (heading 9503) give the article its essential character within the meaning of GIR 3(b), the article has to be classified under the heading which occurs last in numerical order among those which equally merit consideration. Consequently, the article is classified under CN code 9503 00 69 as other puzzles.

a The photograph is purely for information.