Commission Implementing Regulation (EU) No 760/2014 of 10 July 2014 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 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) No 760/2014. (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 all Member States.

Done at Brussels, 10 July 2014.

For the Commission,

On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 760/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A cylindrical container made of plastics, approximately 8 cm high, with a diameter of 6 cm, containing 180 ml of paraffin-based lamp oil (a mixture of paraffin containing 68 % of tetradecane, 25 % of pentadecane and approximately 4 % of hexadecane) and a wick. It is covered by a metal seal with a plastic cap that prevents evaporation of the oil and holds the wick in place (so-called 'oil lamp'). The container cannot be refilled after the oil has been consumed. The product is used as a mood light. It can either be placed in a holder (for example, a glass pot) or it can be used independently. [a] See image.	9405 50 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9405 and 9405 50 00. Classification as oil under heading 2710 is excluded as the product has a metal seal with a plastic cap and a wick and thus consists of more elements than oil and a container normally used for packing such goods as provided for under GIR 5(b). The product has the characteristics and design of an independent lighting fitting of heading 9405 as it has a self-sustaining body containing oil, a metal seal with a plastic cap and a wick. That heading covers electrical and non-electrical lamps and lighting fittings that can be constituted of any materials and use any source of light (see also the Harmonised System Explanatory Notes to heading 9405, part (I)). The product is therefore to be classified under CN code 9405 50 00 as non-electrical lamps and lighting fittings.

a The image is purely for information.