Commission Implementing Regulation (EU) No 757/2014 of 10 July 2014 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 757/2014

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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.

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 757/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A box of steel with dimensions of approximately 22,5 × 16,5 × 5,5 cm, with a wall thickness of more than 0,5 mm and of a capacity of less than 50 l. The box has a lid that is fixed to it by means of hinges and a closing system on the other side of the hinges. On the side of the closing system the box has a handle. There are relief-like images of biscuits and cartoon animals on the lid and the bottom of the box. The box has no internal fitting. See photographs A and B[a].	7326 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN code 7326, 7326 90 and 7326 90 98. Given its objective characteristics, including its plain interior and small size, the product is not considered to be a suitcase, an executive-case or a briefcase of heading 4202. The product is not specially shaped or internally fitted to contain particular tools with or without their accessories (see also the Harmonised System Explanatory Notes (HSEN) to heading 4202, third paragraph). Classification under heading 4202 is therefore excluded. Because of its objective characteristics, namely the absence of any elements allowing to identify it as an adequate sales packing for specific consumer goods, classification of the product as a box under heading 7310 is also excluded (see also the HSEN to heading 7310, second paragraph). The product is therefore to be classified under CN code 7326 90 98 as other articles of iron and steel.

a The images are purely for information.