Commission Implementing Regulation (EU) No 199/2014 of 28 February 2014 concerning the classification of certain goods in the Combined Nomenclature

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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 199/2014. (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, 28 February 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 199/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A product in the form of a stylised giraffe (approximately 36 cm high and weighing approximately 820 g), consisting of a soft, textile exterior filled with various materials. The head is filled with a soft textile material while the body and limbs contain a loose millet and lavender filling (which cannot be taken out for use as a separate cushion). The product can be heated in either a microwave or a traditional oven and also cooled in either a fridge or a freezer in order to be used as a heating or cooling cushion. [a] See image.	9503 00 41	Classification is determined by the general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9503 00 and 9503 00 41. Given its design and presentation, the product is basically intended for entertaining children and adults (see also the Harmonized System Explanatory Notes to Chapter 95, General, and to heading 9503, letter (D)). Any other use based on its warming or cooling capacity is considered subsidiary to its entertainment value. The product is therefore considered to be a toy of heading 9503. Classification on the basis of one of its constituent materials (for example, as millet under heading 1008 or as other made-up textile article under heading 6307) is therefore excluded. The product is therefore to be classified as a stuffed toy representing an animal under CN code 9503 00 41.

a The image is for information purposes only.