Commission Implementing Regulation (EU) No 1228/2013 of 28 November 2013 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 1228/2013. (See end of Document for details)*

Article 2

Binding tariff information which does not confrom 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 November 2013.

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 1228/2013. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
The article is a rectangular box made of solid paperboard with an outer surface of plastic sheeting not exceeding half of the total thickness. The box is constructed like a chest holding a single drawer which pulls away from inside the box and is designed to display a bottle when the box is opened. The drawer is made to hold a bottle of wine of specific dimensions. On the inside of the drawer a circular button is fixed to one wall and a ring-like structure is fixed to the opposite wall. The ring-like structure is designed to enclose the top of a bottle and the circular button to fit into the hollow part of the bottom of a bottle. Moreover, inside the drawer a paperboard sleeve is fixed to the side wall to hold a leaflet.[a]	4202 92 19	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(h) to Chapter 48 and the wording of CN codes 4202, 4202 92 and 4202 92 19. Classification under heading 4819 as a box of paperboard is excluded, as the article is not just a simple box of paperboard of that heading but, due to its design, its solidity, the plastic sheeting and the internal structure to accommodate a bottle of specific dimensions, it is recognizable as a bottle-case of paperboard and sheeting of plastics, covered by the second part of the text of heading 4202. The article is therefore to be classified under CN code 4202 92 19 as a "bottle-case".

a The photograph is purely for information.