Commission Regulation (EC) No 166/2006 of 16 February 2007 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 COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 to this Regulation should be classified under the CN codes 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(2)].

(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 codes indicated in column 2 of that table.

Changes to legislation: Commission Regulation (EC) No 166/2006 is up to date with all changes known to be in force on or before 17 March 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following 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, 16 February 2007.

For the Commission

László KOVÁCS

Member of the Commission

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ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	(2)	(3)
1. A set of toilet articles put up for retail sale, consisting of: — a beaker, — a soap dish, — a cylindrical toothbrush holder, and — a liquid soap dispenser. The liquid soap dispenser consists of an earthenware container equipped with a plastic pump. The other articles are made of earthenware. All articles have the same design. They are for use as toilet articles. (See photograph)[a]	6912 00 50	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 6912 00 and 6912 00 50. The toilet articles, as presented, constitute a set in the sense of General Interpretative Rule 3(b). It is to be classified according to the material, ceramic, which gives the set its essential character.
2. An article consisting of: — a plastic lavatory seat with cover, — an electro-mechanical movable sprayer and, — an electrothermic device. The product performs several functions such as heating water, spraying water and drying the area.	8516 79 70	Classification is determined by General rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8516, 8516 79 and 8516 79 70. The product is a composite article consisting of different components. Each component is classifiable under a different heading (as a sanitary ware of plastics in heading 3922, as an electro-mechanical domestic spraying appliance in heading 8509, and as an electrothermic appliance in heading 8516). None of the components confers upon the product its essential character. Therefore the product is classifiable, in accordance

a The photograph is purely for information.

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		with GIR 3(c), in heading 8516 (last in numerical order among those headings which equally merit consideration).
3. Apparatus consisting of: — an AM/FM radio-broadcast receiver, — seven-channel amplifier section, — a digital sound processor, — a video converter, and — a remote control. The product is designed to provide audio and video entertainment in the home. The device is capable of receiving signals from different sources (e.g., DVD player, satellite receiver, cassette player, video recorder). The sound signals may be decoded and passed to digital/analogue converters before being amplified. The video signals are synchronised with the sound signal. They may also be amplified to provide an improved picture quality.	8527 99 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XVI and by the wording of CN codes 8527 and 8527 99. Within the meaning of Note 3 to Section XVI, the component which provides for the principal function of the composite machine is the radio-broadcast receiver. The amplification and processing of sound and the synchronisation and amplification of video are considered to be secondary functions compared with the reception of radio-broadcasting. Consequently, the composite machine is classifiable as radio-broadcast reception apparatus under CN code 8527 99 00.
4. A new three-wheeled motor vehicle with a compression-ignition internal combustion piston engine and a gross vehicle weight of more than 20 tonnes. The vehicle consists of a motor chassis fitted with a cabin. It is not fitted with transport construction equipment or agricultural machinery when presented.	8704 23 91	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Chapter 87 and by the wording of CN codes 8704, 8704 23 and 8704 23 91. A motor chassis fitted with a cabin, on which different kinds of transport construction equipment or agricultural machinery can be mounted (not forming an integral mechanical unit), cannot be classified in Chapter 84.

a The photograph is purely for information.