COMMISSION REGULATION (EC) No 324/2007

of 23 March 2007

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 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.

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, 23 March 2007.

For the Commission
László KOVÁCS
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 129/2007 (OJ L 56, 23.2.2007, p. 1).

[2] OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. Three items put together for retail sale, comprising:		Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature. The three items cannot be considered as 'goods put up in sets for retail sale' within the meaning of General Rule 3(b), because taken together they do not meet a particular need or serve to carry out a specific activity.
a. a bag made of transparent plastic sheeting with a textile handle and 'Velcro' fastening;	4202 22 10	Classification is determined by the wording of CN codes 4202, 4202 22 and 4202 22 10. This article cannot be classified within Chapter 95 because Note 1(d) to Chapter 95 excludes expressly sport bags or other containers of heading 4202, 4303 or 4304.
b. a children's book with a paperboard cover, consisting of a 16 page story in the narrative, illustrated with coloured pictures on each page;	4901 99 00	Classification is determined by the wording of CN codes 4901 and 4901 99 00. The article is not a children's picture book of heading 4903, because it is written in the form of continuous narratives. It is classified as a book on the basis of the printed text.
c. a doll representing a human being, wearing an outfit corresponding to the story described in the book. The doll is not fixed to the book and therefore it is possible to play with the doll without using the book.	9503 00 21	Classification is determined by the wording of CN codes 9503 00 and 9503 00 21.
2. Handheld, battery-powered, electronic apparatus, for a single player, in a plastic housing with an LCD screen and input buttons. The product has more than one million built-in SUDOKU puzzle games and has different levels of difficulty. The screen displays a grid of nine boxes, each with 3 × 3 cells. Each box has to be filled in, so that every row, column and box of 3 × 3 cells contains the digits 1 to 9 only once. The apparatus contains a time function which, *inter alia*, shows the time spent on the game being played.	9504 90 90	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 9504, 9504 90 and 9504 90 90. The product is a game for one player only. It has an electronic display which challenges one's mental skills. In view of its physical characteristics (electronic device) and due to its competition element (for example, by competing against an artificial opponent), it is more than a puzzle or a toy of heading 9503. Therefore the product shall be classified as a game of skill in heading 9504.