COMMISSION REGULATION (EU) No 1155/2010

of 1 December 2010

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 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 code 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 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, 1 December 2010.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

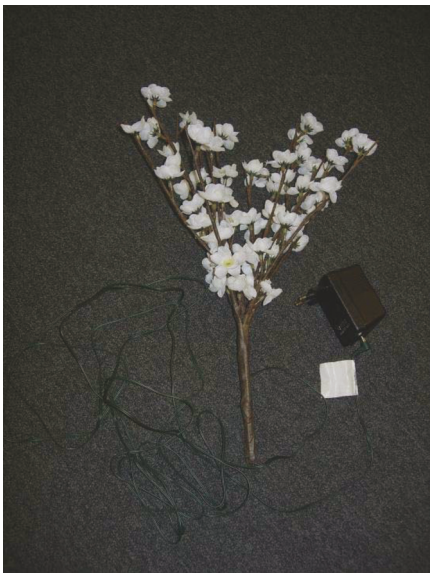
[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

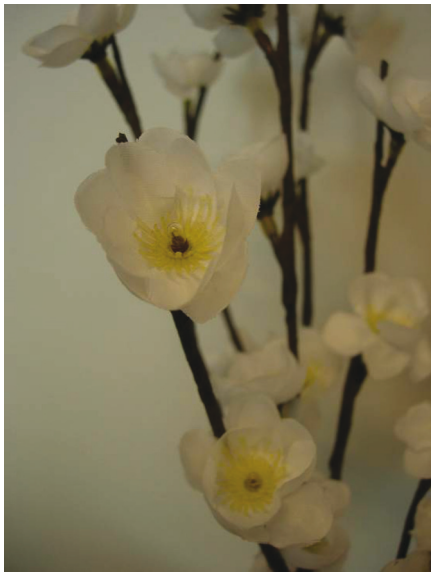
ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Composite goods made up of an artificial cherry tree branch and an electric lighting fitting with an electrical transformer. These components are attached to each other to form a practically inseparable whole. The artificial branch resembles the natural product (a cherry tree branch with blossoms), made by assembling various parts (brown paper to imitate the twigs, wires to support them, adhesive bands to hold them together, white textile fabric imitating the petals of the blossoms and small plastic parts sustaining the blossoms). The parts are bound, glued and fitted together. An electric light chain holding 60 micro electric bulbs is integrated into the artificial branch. The light bulbs represent the pistils of the blossoms. Due to their size the light bulbs give little illumination effect. The electric wire of the light chain holding the micro light bulbs is completely covered by the branch. The remaining, several metre long, electric wire leaves the main branch and ends in an electrical transformer. The article is neither self-standing nor does it have any means by which it can be hung. It is designed to be placed in a vase. (artificial cherry tree branch) (See photographs no. 654 A, B and C) (*)	6702 90 00	Classification is determined by General Rules (GIR) 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 6702 and 6702 90 00. The article consists of composite goods within the meaning of GIR3(b). It is made up of artificial flowers of heading 6702, an electric lighting fitting of heading 9405 and an electrical transformer of heading 8504. The electric lighting fitting is integrated into the artificial flower branch to form an inseparable whole (See also the HS EN (Harmonised System Explanatory Notes) to GIR 3(b), (IX)). Due to the objective characteristics of the article (it looks like a typical artificial flower; the light bulbs are tiny and give little illumination effect), the article is mainly designed to be placed in a vase and decorate the room as an imitation of flowers. The illumination is only an additional effect enhancing the decorative effect. Consequently, the artificial flower branch is the component that gives the article its essential character (i.e. as a decorative article) within the meaning of GIR 3(b). The article cannot be classified as a lamp of heading 9405, because it is not primarily designed to illuminate for example a room, nor is it a specialised lamp (see also the HS EN to heading 9405, (I), (1) and (3)). The artificial flower branch resembles the natural product (see also the HS EN to heading 6702, (1)). The article is therefore to be classified under heading 6702 as 'artificial flowers'.

(*) The image is purely for information.



654 A



654 B



654 C