# COMMISSION IMPLEMENTING REGULATION (EU) No 774/2011

## of 2 August 2011

## 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 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.

*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, 2 August 2011.

*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) |
| A product in the form of a set put up for retail sale, consisting of:<br><br>— a wooden receptacle, of a square form and with a square-shaped recess to hold a candle without any fixture such as a spike for holding candles, and<br><br>— a candle.<br><br>The candle is shaped to be placed tightly and securely in the recess of the wooden receptacle. | 4421 90 98 | 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 4421, 4421 90 and 4421 90 98.<br><br>The articles fulfil the criteria for classification as goods put up in sets. The wooden receptacle is the article which gives the set its essential character.<br><br>Classification of the wooden receptacle under heading 9405 is excluded as, on its own, it is not identifiable as a candle holder.<br><br>As the wooden receptacle is to be classified according to its constituent material, the product is therefore to be classified under CN code 4421 90 98 as an article of wood. |