# COMMISSION IMPLEMENTING REGULATION (EU) No 278/2013

## of 19 March 2013

## 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, 19 March 2013.

*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 box measuring approximately 33 × 10 × 10 cm, made of metal sheeting with a thickness of approximately 0,2 mm.<br><br>The outside of the box bears a brand logo and name.<br><br>Inside the box there is an easily detachable plastic inlay specially shaped to accommodate a bottle.<br><br>The box is designed to be used as a package for a bottle of wine.<br><br>The box is presented without the bottle. | 7326 90 98 | Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7326, 7326 90 and 7326 90 98.<br><br>Given its characteristics the product is a metal gift box with a detachable inlay. Heading 4202 covers products of a different nature suitable for long term use (such as binocular cases, musical instrument cases, gun cases and similar containers) specially shaped or internally fitted to contain particular tools with or without their accessories. The product is not similar to cases and containers of heading 4202 (see also the HS Explanatory Notes to heading 4202). Classification under heading 4202 as cases and similar containers is therefore excluded.<br><br>Classification under heading 7310 as boxes or similar containers is also excluded as the product is neither a larger container used for commercial conveyance and packing of goods or a smaller container mainly used as sales packings for butter, beer, biscuits, etc. Heading 7310 covers products used as transport and sale containers for goods, whereas the product is a gift box holding a bottle and enhancing its appearance, while the bottle itself contains the liquid (see also the HS Explanatory Notes to heading 7310).<br><br>Classification under heading 7323 as table, kitchen or other household articles is also excluded as the product is not an article used for kitchen or table or other household purposes but is a metal gift box of limited use (see also the HS Explanatory Notes to heading 7323).<br><br>The product is therefore to be classified under CN code 7326 90 98 as other articles of iron or steel. |