COMMISSION IMPLEMENTING REGULATION (EU) 2015/1722

of 22 September 2015

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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 [2]. That period should be set at 3 months.

(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 which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of 3 months from the date of entry into force of this Regulation.

[1] OJ L 256, 7.9.1987, p. 1.
[2] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 22 September 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product in form of a cream put up for retail sale in a plastic jar with a content of 227 g. The product consists of water, fatty acid ester, dimethicone, plant oil, emulsifier, glycerine, flavour, preservatives, thickener and colourants. The packing of the product does not qualify as a packing of a kind sold by retail for the care of the skin as the product is mainly intended to be used for sensual massage and stimulation.	3307 90 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00. The product cannot be regarded as a preparation for the care of the skin under CN code 3304 as it is not put up in packings of a kind sold by retail for the care of the skin (see also the Harmonised System Explanatory Notes (HSEN) to heading 3304, Part (A), point (3)). The product is suitable for use as another cosmetic preparation and is put up in packings of a kind sold by retail for such use (see Note 3 to Chapter 33 and also the HSEN to Chapter 33, General, fourth paragraph, point (a)). The product is therefore to be classified under CN code 3307 90 00 as other cosmetic preparation.