COMMISSION IMPLEMENTING REGULATION (EU) 2015/2351

of 14 December 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 three months.

(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 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 three months from the date of entry into force of this Regulation.

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*.

([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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 December 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 gardening kit presented in a plastic packing consisting of the following articles: (a) 1 bag, made of woven textile fabric, with an outer surface of textile materials with 1 large internal and 4 smaller external pockets, (b) 1 pair of gloves, made primarily of woven textile fabric with a minor coating of cellular plastics on the palm side, (c) 1 pair of pruning shears of base metal, (d) 1 gardening trowel of base metal, (e) 12 plastic marker sticks, (f) 1 pencil with a lead of graphite. The articles of the kit are individually packed in protective plastic packing. The fabric of the bag and of the gloves has the same pattern (trees, flowers, houses). See image (*).	4202 22 90 6216 00 00 8201 50 00 8201 10 00 3926 90 97 9609 10 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR). The items cannot be considered as goods put up in a set for retail sale within the terms of GIR 3 (b) as not all of them are put up together to meet a particular need or to carry out a specific activity. The bag is not used for gardening, but to contain the other articles. It may be also used independently of any gardening activity. The pencil is also not a gardening tool and it has its own practical use elsewhere. If one or more of the articles of a 'set' do not meet the same particular need or are not designed to carry out the same specific activity, each article has to be classified separately (see also the Guidelines on the classification in the Combined Nomenclature of goods put up in sets for retail sale, Part B (II) [1]). The individual articles, as referred to in the description of the goods, are to be classified as follows: (a) Classification is determined by the wording of CN codes 4202, 4202 22 and 4202 22 90. It is to be classified as a handbag with outer surface of textile material under CN code 4202 22 90. (b) Classification is determined by the wording of CN code 6216 00 00. The woven textile material is considered to be the constituent material of the gloves. Therefore, they are to be classified as gloves under CN code 6216 00 00. (c) Classification is determined by the wording of CN codes 8201 and 8201 50 00. It is to be classified as shears under CN code 8201 50 00. (d) Classification is determined by the wording of CN codes 8201 and 8201 10 00. It is to be classified as a shovel under CN code 8201 10 00. (e) Classification is determined by the wording of CN codes 3926, 3926 90 and 3926 90 97. It is to be classified as other articles of plastics under CN code 3926 90 97.

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
		(f) Classification is determined by the wording of CN codes 9609, 9609 10 and 9609 10 10. It is to be classified as a pencil with lead of graphite under CN code 9609 10 10.

(*) The image is purely for information.
([1]) OJ C 105, 11.4.2013, p. 1.

