II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1320

of 26 July 2016

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Articles 57(4) and 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 34(9) of Regulation (EU) No 952/2013. That period should be set at three 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.

([1]) OJ L 269, 10.10.2013, p. 1.
([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 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*.

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

Done at Brussels, 26 July 2016.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A mat and a 'special pen' put up together for retail sale. The mat is rectangular consisting of two layers of textile fabric which are hemmed together along the edges. The upper layer is a woven fabric of textile fibres having cartoon-like images printed along the edges. In the centre colourful prints are coated with a white chemical which becomes transparent when wet, making the colourful prints of the fabric visible e.g. wet fingers leave coloured traces. Once the textile material has dried up, the colours disappear under the white coating again. The 'special pen' of plastics is used for 'writing' on the mat through wetting the surface coating with its wet point. The 'special pen' is refillable with water. (See image) (*)	9503 00 70	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9503 and 9503 00 70. The images printed on the edges of the mat and the colourful prints covered by the coating, as well as the 'special pen' that is used for 'writing' with water indicate that the articles are designed for the amusement of children (see also the Harmonized System Explanatory Notes to Chapter 95, General, first paragraph). The 'special pen' is not an accessory to the mat, because it serves the main function of the mat, i.e. 'writing' on the mat. It does not adapt the mat for a particular operation, nor does it increase its range of operations, or enable it to perform a particular service connected with the main function of the mat. Although the mat can be 'written' on by means other than the pen, the pen is nevertheless the principal means to write on the mat. The 'special pen' can therefore not be considered a minor negligible article within the meaning of the third paragraph of the Explanatory Notes to the Combined Nomenclature (CNEN) to subheading 9503 00 70. Consequently, the 'special pen' is an individual article of equal importance to the mat and both articles are forming a set. The articles can be considered as put up in a set within the meaning of the wording of subheading 9503 00 70, because they are different types of articles. If presented separately, they would be classified under different subheadings of the CN (see also the CNEN to subheading 9503 00 70, first paragraph). Classification under subheading 9503 00 99 is therefore excluded. Consequently, the article is to be classified under CN code 9503 00 70 as 'other toys, put up in sets'.

(*) The image is purely for information.

