II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1354

of 5 August 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 Article 57(4) and Article 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, 5 August 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)
An article (so-called 'toner cartridge'), consisting of a rectangular plastic recipient with dimensions of approximately 11 cm × 11 cm × 7 cm filled with toner. On the outside the cartridge is provided with sprocket wheels specifically designed to be used in connection with certain mechanical parts of a specific printer. Inside, the cartridge is equipped with a rotating mechanism that works in conjunction with the sprocket wheels. When the toner cartridge is placed in a printer, the rotation prevents the toner from agglomerating. The cartridge has the capability of releasing the toner by electrostatic attraction.	8443 99 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(b) to Section XVI and by the wording of CN codes 8443, 8443 99 and 8443 99 90. Classification under heading 3707 as a chemical preparation for photographic use is excluded as the cartridge comprises not only the toner but also mechanical components such as sprocket wheels and a rotating mechanism. The presence of the specific dedicated sprocket wheels identifies the cartridge as being intended for use in a specific printer. It is essential for the actual mechanical functioning of the printer as the mechanical parts of the printer work in conjunction with the mechanical parts of the cartridge and the printer could not function without this specific cartridge (see also WCO classification opinions 8443.99/2 and 8443.99/3). The article is therefore to be classified under CN code 8443 99 90 as a part of a printer.