II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/283

of 24 February 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 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.

([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 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*.

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

Done at Brussels, 24 February 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 predominantly made of plastics, having the shape of a pointed cylinder (so-called 'LED glitter lamp'), approximately 17 cm high. The article tapers to a point at the top, with a broader base, and has a transparent plastic middle section. The middle section is decorated inside with a stylised figure of a girl and is filled with a transparent fluid which has glitter particles suspended in it. The base contains several battery-powered light-emitting diodes (LEDs). When the article is shaken, the middle section glows gently in different colours. The light is only emitted briefly, for about one minute, after shaking. See image (*).	3926 40 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926 and 3926 40 00. The article cannot be classified as a lamp under heading 9405, because it is not primarily designed to illuminate, for example, a room, nor is it a specialised lamp (see also the Harmonised System Explanatory Notes (HSEN) to heading 9405, (I), (1) and (3)). According to its objective characteristics, the article is not essentially intended for the amusement of persons (children or adults) (see also the HSEN to heading 9503, (D)). Classification under heading 9503 as a toy is therefore also excluded. Due to its objective characteristics, the article is mainly designed for decorative purposes. The illumination is only enhancing the ornamental effect. Consequently, the article is to be classified under CN code 3926 40 00 as other ornamental articles of plastics.

(*) The image is purely for information.

