COMMISSION IMPLEMENTING REGULATION (EU) 2019/830

of 15 May 2019

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 Customs Code Committee has not delivered an opinion within the time limit laid down by its Chair,

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 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*.

([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).

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

Done at Brussels, 15 May 2019.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article, of a rectangular shape with rounded edges, made of moulded plastics (polycarbonate), in the form of a shell which covers the back and the sides of a mobile phone, measuring approximately 7 × 14 × 0,8 cm. The outer surface of the back is covered with a leather layer and the inner surface, which makes contact with the back of the mobile phone, is lined with man-made fibres (microfibres). It is designed to hold and protect the back and sides of a mobile phone. The front of the mobile phone is not to be covered. See image (*).	3926 90 97	Classification is determined by general rules (GIR) 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926, 3926 90 and 3926 90 97. According to its objective characteristics, the article is designed to hold and protect the back and sides of a mobile phone. The protection is given by the material of the shell (polycarbonate plastic). The leather layer on the outer surface of the back of the article enhances its appearance providing only an additional effect to the main purpose of protection. Consequently, the polycarbonate plastic forming the protective shell constitutes the material that gives the article its essential character within the meaning of GIR 3(b). Classification of the article under heading 4205 as other articles of leather is therefore excluded. Classification of the article under heading 6307 as other made-up articles is also excluded as the man-made fibres constitute merely the lining. Consequently, the article is to be classified under CN code 3926 90 97 as other articles of plastics.

(*) The image is purely for information.

