COMMISSION REGULATION (EC) No 442/2000
of 25 February 2000
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature (1) and on the Common Customs Tariff, as last amended by Commission Regulation (EC) No 254/2000 (2), and in particular Article 9 thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to the said Regulation, 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 set down the general rules for the interpretation of the Combined Nomenclature. Those rules also apply 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to the said general rules, the goods described in Column 1 of the table annexed to the present Regulation must be classified under the CN codes indicated in Column 2, by virtue of the reasons set out in Column 3.

(4) It is appropriate that binding tariff information issued by the customs authorities of Member States in respect of this Regulation, can continue to be invoked, under the provisions in Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (3), as last amended by Council and European Parliament Regulation (EC) No 955/1999 (4), for a period of three months by the holder.

(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 annexed table is classified within the Combined Nomenclature under the CN codes indicated in Column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which does not conform to the provisions of this Regulation can continue to be invoked under the provisions of Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the Official Journal of the European Communities.

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


For the Commission
Frederik BOLKESTEIN
Member of the Commission

(2) OJ L 28, 3.2.2000, p. 16.
**ANNEX**

<table>
<thead>
<tr>
<th>Description of goods</th>
<th>Classification (CN code)</th>
<th>Reason</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1. Track chains of vulcanised rubber reinforced with embedded metal bars and steel wires. These track chains are used on e.g. construction machinery, snow groomers or agricultural machines. The metal parts serve for reinforcement purposes and guiding of the track chain only. See illustration A (*)</td>
<td>4016 99 82</td>
<td>Classification is determined by the provisions of General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature. Note 1(a) to Section XVI, Note 2(a) to Section XVII and the wording of CN codes 4016, 4016 99 and 4016 99 82. The steel wires and the metal bars are not interconnected and are surrounded completely by the vulcanised rubber. The metal parts do not form an independent track chain.</td>
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<tr>
<td>2. New three-wheeled vehicles with a 2-stroke 49.8 cm³ spark ignition internal combustion piston engine, a gearbox with four forward speeds plus reverse and a differential. The vehicles have a cabin with a seat for the driver only and handle bar mounted controls. They are equipped with a load bin, which may be open or closed. The vehicles can carry a maximum load of 200 kg. See illustration B (*)</td>
<td>8704 31 91</td>
<td>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of the CN codes 8704, 8704 31 and 8704 31 91.</td>
</tr>
<tr>
<td>3. Balloons, made of aluminised, bonded plastic foil. The plastic foil forms the exterior of the balloon. The balloons have a filler neck, in which a valve in the form of a strip of synthetic material is inserted. This strip automatically seals the gas inside the balloon and prevents it from leaking out. The balloons will be filled with gas (air or helium).</td>
<td>9503 90 32</td>
<td>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(v) to Chapter 39 and the wording of the CN codes 9503, 9503 90 and 9503 90 32. These products may be printed with different motifs which do not influence the classification as a toy balloon.</td>
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<td>4. Kites, in the form of a frameless, rectangular sliding parachute with cells of plastic fabric, which swell in the wind. The kites can be used separately. However, it is possible to stack several kites of the same kind one above the other. These kites are steered by two or four cords from the ground. See illustrations C and D (*)</td>
<td>9503 90 37</td>
<td>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of the CN codes 9503, 9503 90 and 9503 90 37. Although these kites can be used for sporting competitions and for pulling beach buggies, skiers or surfboarders they are essentially designed for the amusement of children or adults.</td>
</tr>
</tbody>
</table>

(*) The illustration are purely for information.