

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1140**of 8 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 Customs Code Committee has not issued an opinion within the time limit set 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.

⁽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, 8 July 2016.

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

ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
<p>1. A product in the form of a self-heating patch to relieve pain.</p> <p>The patch is made of adhesive material intended for attaching to the skin (neck, wrist or shoulder).</p> <p>The product is made of a soft synthetic material conforming to the body's shape and contains a number of discs which, on exposure to the air, generate heat.</p> <p>The discs contain iron powder, charcoal, salt and water. When the individual packets containing the patch are opened and exposed to air, an exothermic reaction takes place.</p>	3824 90 96	<p>Classification is determined by general rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3824, 3824 90 and 3824 90 96.</p> <p>The discs contained in the product are used as a heat source due to the exothermic reaction. This gives the product the essential character of a preparation of heading 3824.</p> <p>Therefore, the product cannot be considered as bandages and similar articles of heading 3005.</p> <p>Therefore, the product should be classified in CN code 3824 90 96.</p>
<p>2. A product in the form of a self-heating belt to relieve pain.</p> <p>The belt is made of non-adhesive material, which is attached by means of a self-adhesive strip.</p> <p>The product is made of a soft synthetic material conforming to the body's shape and contains a number of discs which, upon exposure to air, generate heat.</p> <p>The discs contain iron powder, charcoal, salt and water. When the individual packets containing the belt are opened and exposed to air, an exothermic reaction takes place.</p>	3824 90 96	<p>Classification is determined by general rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3824, 3824 90 and 3824 90 96.</p> <p>The discs contained in the product are used as a heat source due to the exothermic reaction. This gives the product the essential character of a preparation of heading 3824.</p> <p>Therefore, the product should be classified in CN code 3824 90 96.</p>