COMMISSION IMPLEMENTING REGULATION (EU) 2023/1419

of 4 July 2023

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.

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, 4 July 2023.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A mini-cup set (4 cups) made of fine bone china, with a delicate glaze, decorated with numbers in an artistic typography. The cups do not have handles. They are of a height of approximately 6 cm and of a diameter of approximately 5,5 cm. The cups may be used as tableware or as a decoration (for example, for flowers or candles).	6911 10 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6911 and 6911 10 00. Due to its objective characteristics, the mini-cup set is tableware. By its appearance and intended use, it fulfils the scope of heading 6911, which covers tableware, kitchenware, other household articles and toilet articles, of porcelain or china. Classification under heading 6913 as ornamental articles is excluded as this heading covers tableware and other domestic articles only if the usefulness of the articles is clearly subordinate to their ornamental character. The mini-cup set is designed essentially to serve useful purposes, and its decoration is secondary and does not impair the usefulness. Therefore, it serves a useful purpose no less efficiently than its plainer counterparts (see the Harmonised System Explanatory Notes to heading 6913, item (B)). Consequently, the mini-cup set is to be classified under CN code 6911 10 00 as tableware and kitchenware, of porcelain or china.