

COMMISSION REGULATION (EEC) No 810/83

of 5 April 1983

on the classification of goods in certain headings or subheadings of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff⁽¹⁾, as last amended by the Act of Accession of Greece, and in particular Article 3 thereof,

Whereas in order to ensure uniform application of the nomenclature of the Common Customs Tariff, provisions must be laid down concerning the tariff classification of the following goods;

1. ceramic money-box in the form of a pig, about 15 cm long and 9 cm high, with a floral motif, having a slot in the back for inserting coins and with a stopper made of soft rubber set into a round hole in the base through which the coins can be extracted;
2. ceramic money-box in the form of a figurine of an elderly man (beggar), about 18 cm high, with face and clothes painted on, having a slot for inserting coins and with a stopper made of soft rubber set into a round hole in the base through which the coins can be extracted;
3. ceramic money-box in the form of a penguin, about 30 cm high, with both a slot in the back for inserting coins and a padlock at the base;
4. plastic money-box in the form of a penguin, about 16 cm high, with a red scarf and a slot in the back for inserting coins;
5. money-box in the form of a stylized figure of a child in painted wood, about 16 cm high, consisting of a cylindrical container with a slot for inserting coins and surmounted by a wooden peg, which can be taken out in order to extract the coins and which is secured to three spheres representing the arms and nodding head;
6. metal money-box in the form of a miniature letter-box (about 12 cm high, with a base approxi-

mately 5 × 6 cm), painted red, having a hole in the back for hanging on the wall, a slot in the front for inserting coins and a small door with a lock;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68⁽²⁾, as last amended by Regulation (EEC) No 604/83⁽³⁾, lists under heading No 69.13 *inter alia* statuettes and other ornaments, under heading No 97.02, dolls, and under heading No 97.03 *inter alia* other toys, under heading No 39.07, articles of plastic materials described in heading Nos 39.01 to 39.06, under heading No 44.27 *inter alia* ornaments or other fancy articles of wood, under heading No 73.40, other articles of iron or steel, and under heading No 83.06 *inter alia* ornaments of base metal; whereas for the classification of the aforementioned goods the above-mentioned headings can be considered;

Whereas these goods, because of their design and use, do not possess the essential characteristics of a toy nor, as regards articles 2 to 5, of a doll; whereas the articles mentioned under 1, 2 and 3, under 4, under 5 and under 6 are therefore not excluded, respectively, from Chapters 69, 39 and 44 or from Section XV by virtue of Notes 2 (f) to Chapter 69, 1 (q) to Chapter 39, 1 (o) to Chapter 44 or 1 (m) to Section XV; whereas, nevertheless, in the case of article 6, it does not have the characteristics of an ornament for use indoors similar to knick-knacks or wall ornaments mentioned in subheading 83.06 A of the Explanatory Notes to the Customs Cooperation Council Nomenclature;

Whereas their form and decoration give the first five articles in question the character of ornaments; whereas neither their dimensions nor their function as money-boxes have any influence on their character as ornaments; whereas consequently, the first three articles must be classified under heading No 69.13; the fourth in subheading 39.07 B V d), and the fifth in subheading 44.27 B; whereas the sixth article, which can be treated in the same way as boxes, cases, cachou boxes and other containers referred to in paragraph (B) (3) of the Explanatory Note to the Customs Cooperation Council Nomenclature relating to heading No 73.40, must be classified under that heading in subheading B;

⁽¹⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽²⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽³⁾ OJ No L 72, 18. 3. 1983, p. 3.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION :

Article 1

The goods described below are hereby classified in the heading or subheading of the Common Customs Tariff indicated in respect of each :

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| 1. Ceramic money-box in the form of a pig, about 15 cm long and 9 cm high, with a floral motif, having a slot in the back for inserting coins and with a stopper made of soft rubber set into a round hole in the base through which the coins can be extracted : | 69.13 Statuettes and other ornaments, and articles of personal adornment ; articles of furniture |
| 2. Ceramic money-box in the form of a figurine of an elderly man (beggar), about 18 cm high, with face and clothes painted on, having a slot for inserting coins and with a stopper made of soft rubber set into a round hole in the base through which the coins can be extracted : | 69.13 Statuettes and other ornaments, and articles of personal adornment ; articles of furniture |
| 3. Ceramic money-box in the form of a penguin, about 30 cm high, with both a slot in the back for inserting coins and a padlock at the base : | 69.13 Statuettes and other ornaments, and articles of personal adornment ; articles of furniture |
| 4. Plastic money-box in the form of a penguin, about 16 cm high, with a red scarf and a slot in the back for inserting coins : | 39.07 Articles of materials of the kinds described in heading Nos 39.01 to 39.06 :
B. Other
V. Of other materials :
d) Other |
| 5. Painted wooden money-box in the form of a stylized figure of a child about 16 cm high, consisting of a cylindrical container with a slot for inserting coins and surmounted by a wooden peg, which can be taken out in order to extract the coins and which is secured to three spheres representing the arms and nodding head : | 44.27 Standard lamps, table lamps and other lighting fittings of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person ; parts of the foregoing articles, of wood :
B. Other |
| 6. Metal money-box in the form of a miniature letter-box (about 12 cm high, with a base approximately 5 × 6 cm) ; painted red, having a hole in the back for hanging on the wall, a slot in the front for inserting coins and a small door with a lock : | 73.40 Other articles of iron or steel
B. Other |

Article 2

This Regulation shall enter into force on the 21st 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.

Done at Brussels, 5 April 1983.

For the Commission

Karl-Heinz NARJES

Member of the Commission
