

**COMMISSION REGULATION (EU) No 153/2010**  
**of 23 February 2010**  
**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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff<sup>(1)</sup>, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(2)</sup>.

(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 issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

*Article 3*

This Regulation shall enter into force on the 20th day following 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, 23 February 2010.

*For the Commission,  
On behalf of the President,  
Algirdas ŠEMETA  
Member of the Commission*

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product in the form of a so-called 'pop-up book' incorporating printed pages of paperboard, two of them with a limited text related to the playing activity.</p> <p>It has six other pages which, when opened, produce a three-dimensional representation of several sections of a space station.</p> <p>It also incorporates a page with press-out, stand-up figures made from paperboard which can be inserted into different parts of the space station.</p>	9503 00 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(c) to Chapter 49 and by the wording of CN codes 9503 00 and 9503 00 99.</p> <p>In view of its characteristics (construction), the intended use of the product is essentially for playing.</p> <p>Children's picture books, incorporating stand-up or movable figures or cut-out portions, are to be classified under heading 4903 (Children's picture, drawing or colouring books), unless the article is essentially a toy. Articles being a toy are excluded from heading 4903 and are to be classified in Chapter 95 (see also the Harmonised System Explanatory Notes to heading 4903).</p> <p>Articles of Chapter 95 are excluded from Chapter 49 by virtue of Note 1(c) to Chapter 49.</p> <p>The product is therefore to be classified under heading 9503 as a toy.</p>