

Explanatory Notes to the Combined Nomenclature of the European Communities

(2009/C 181/04)

Pursuant to Article 9(1)(a), second indent, of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff ⁽¹⁾, the Explanatory Notes to the Combined Nomenclature of the European Communities ⁽²⁾ are amended as follows:

Page 395

Between CN Explanatory Note to subheadings **9503 00 41 and 9503 00 49** and CN Explanatory Note to subheadings **9503 00 75 and 9503 00 79** the following text is inserted:

‘9503 00 70 Other toys, put up in sets or outfits

“Sets” of this subheading consist of two or more different types of articles (principally for amusement), put up in the same packing for retail sale without repacking.

Articles of the same subheading, except for items covered by subheadings **9503 00 95 or 9503 00 99** (as these subheadings may include miscellaneous articles of different types), are not to be considered different types of articles.

Apart from the articles forming a set, simple accessories or objects of minor importance intended to be used with the articles (for example, a plastic carrot or a plastic brush for a toy animal) can be present.

By virtue of Note 4 to Chapter 95, this subheading includes sets intended for the amusement of children, consisting of articles of heading 9503 combined with one or more items which, if presented separately, would be classified in other headings, provided that the combinations have the essential character of toys. Examples are:

- sets consisting of toys in the form of injection moulds and moulds for modelling pastes together with other items such as tubes or tablets of paint, modelling pastes, pencils and chalks,
- cosmetic sets for children containing articles of heading 9503 combined with preparations of heading 3304.

However, cosmetic sets for children containing preparations of heading 3304 which do not contain any articles of heading 9503 are excluded (heading 3304).

“Outfits” of this subheading consist of two or more different articles put up in the same packing for retail sale, without repacking, and are specific to a particular type of recreation, work, person or profession, such as instructional and educational toys.’

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ C 133, 30.5.2008, p. 1.