

COMMISSION IMPLEMENTING REGULATION (EU) No 859/2014
of 5 August 2014
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 ⁽¹⁾, 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 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 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. 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 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 5 August 2014.

*For the Commission,
On behalf of the President,
Martine REICHERTS
Member of the Commission*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Article consisting of a calendar of the perpetual type and a statuette of plastic in the form of an angel. The angel is sitting on a pedestal of plastics. The calendar is inserted in the pedestal and consists of wooden blocks and plates with the names of the months and the numbers of the days printed on them.</p> <p>The article is approximately 16 cm high. The statuette accounts for half of its height but is less in volume than the calendar-part of the article.</p> <p>See image (*)</p>	4910 00 00	<p>Classification is determined by general rules 1 and 3(b) for the interpretation of the Combined Nomenclature (GIR) and the wording of CN code 4910 00 00.</p> <p>According to the objective characteristics of the article, such as the size and the prominence of the calendar component compared to that of the decorative component, it is the calendar component that gives the article its essential character within the meaning of GIR 3(b) (see also the Harmonized System Explanatory Notes (HSEN) to heading 4910, fourth paragraph).</p> <p>Moreover, heading 4910 covers calendars of any kind printed on any material (see also the HSEN to heading 4910, first paragraph).</p> <p>The article should therefore be classified under CN code 4910 00 00 as calendars of any kind.</p>

(*) The image is purely for information.

