

COMMISSION IMPLEMENTING REGULATION (EU) No 758/2014
of 10 July 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, 10 July 2014.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A circular product made of silicone with a diameter of approximately 10 to 15 mm and a height of approximately 3 mm. The product has a cross-shaped incision in the centre. It has no mechanical components.</p> <p>The product is used together with a screw-on cap with a lid. It is placed inside the screw-on cap and the whole is screwed over a bottle-neck.</p> <p>The product prevents a semi-liquid substance, for example, mayonnaise or ketchup, flowing out of a bottle when the latter is turned upside down. When the lid is open and the bottle is turned upside down, the substance is dispensed via the cross-shaped incision if manual pressure is applied to the bottle.</p> <p>See image (*)</p>	3926 90 97	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926, 3926 90 and 3926 90 97.</p> <p>As the product cannot perform the function of a stopper on its own, but only when placed inside the screw-on cap, it is considered an accessory to the cap. Therefore, classification under heading 3923 as stoppers, lids, caps and other closures is excluded.</p> <p>The product leads the semi-liquid substance into the screw-on cap, but does not itself control the opening and closing of the aperture, and therefore it does not regulate the flow of a liquid by opening and closing an aperture. Consequently, classification under heading 8481 as taps, cocks, valves and similar appliances is excluded.</p> <p>As the constituent material of the product is plastic, it is therefore to be classified under CN code 3926 90 97 as other articles of plastics.</p>

(*) The image is purely for information.

