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# Explanatory notes to the Combined Nomenclature of the European Union

(C/2026/5274)

Pursuant to Article 9(1), point (a), of Council Regulation (EEC) No 2658/87 ([1]), the Explanatory notes to the Combined Nomenclature of the European Union ([2]) are amended as follows:

*on page 405, in the Explanatory Note to CN heading* **'9405 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included'** *the following text is inserted after the title of the heading*:

'This heading excludes illuminated articles made of various materials (e.g. glass, metal, plastics) that are designed merely for indoor or outdoor decorative purposes. They are equipped with lights (for example, LED lighting strings, LED strips) which are intended to enhance their decorative character.

These articles are not primarily designed to illuminate, for example, a room (*as the lights are intended to accentuate the decorative object and the light output is too low to serve as functional lighting*) nor are they specialized lamps (see also the Harmonized System Explanatory Notes (HSEN) to heading 9405, (I), (1) and (3)).

Such articles should be classified according to the constituent material of the decorative component, since their design and the overall characteristics indicate that they are intended for ornamental use.

For such articles, the presence of solar panels is not relevant for classification under heading 9405 (see figure 7).

Examples of products which are to be classified according to their constituent material:

*Figure 1*

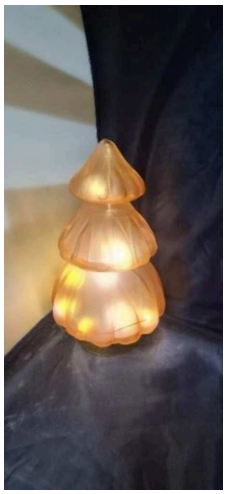

*Figure 2*



*Figure 3*



*Figure 4*



([1]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

([2]) OJ C 119, 29.3.2019, p. 1.

*Figure 5*



*Figure 6*



*Figure 7*



*Figure 8*

