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Explanatory notes to the Combined Nomenclature of the European Union

(C/2024/7397)

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 412

9503 00 35

and **Other construction sets and constructional toys**

9503 00 39

the existing text is replaced by the following text:

'These subheadings include construction sets and constructional toys other than reduced-size ("scale") model assembly kits, which have the character of toys. Such goods have the following characteristics:

— they consist of a number of individual components presented together in a packing;

— the individual components are mutually complementary and are not suitable for playing with on their own merits. An assembly instruction may be provided with these construction sets;

— the basic principle is that the construction/assembling itself is the main purpose of the toy.

These subheadings do not include goods presented unassembled (GIR 2 (a)), for example, for packaging reasons, whose entertainment value is only given after assembling.'

([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.