COMMISSION IMPLEMENTING REGULATION (EU) 2020/958

of 26 June 2020

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 34(9) of Regulation (EU) No 952/2013. 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 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

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*.

([1]) OJ L 269, 10.10.2013, p. 1.

([2]) 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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 June 2020.

For the Commission,
On behalf of the President,
Philip KERMODE
Acting Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An article, so-called presentation box, measuring approximately 21 cm × 21 cm × 8 cm, made of paperboard covered with a decorative paper for display purposes. The article is equipped with an inlay of thin plastics that is shaped to hold several cosmetic products in place. The article has a lid equipped with a window of transparent plastics that displays the cosmetic products. See image (*).	4819 50 00	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 4819 and 4819 50 00. Classification under CN code 4202 99 00 as containers similar to bottle-cases and jewellery boxes is excluded because of the design of the article (especially its solidity), which is not suitable for long-term use. (See also the Harmonised System Explanatory Notes (HSEN) to heading 4202, seventh paragraph, describing objective characteristics for lidded containers similar to jewellery boxes.) The inlay of thin plastics loses its form and cracks and/or breaks after the cosmetic products are taken out and put back several times. The article is to be used for packing, transport and sale of cosmetic products, and also has a decorative value, within the meaning of the HSEN to heading 4819, (A), first paragraph. The inlay holds the cosmetic products in place during transport and the transparent window on the lid of the container displays the cosmetic products for sales purposes. It is the packing container of paperboard that gives the article its essential character and not the inlay of plastics which serves merely to hold the cosmetic products in place. The article is therefore to be classified under CN code 4819 50 00 as other packing containers.

(*) The image is purely for information.

