COMMISSION IMPLEMENTING REGULATION (EU) 2023/745

of 3 April 2023

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 to this Regulation 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, 3 April 2023.

For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product (so-called wine set) consisting of: — a 'waiter's knife' of base metal consisting of a foil cutter, a corkscrew, and a combined cork lever/bottle cap opener, — a wine drip ring of base metal lined with non-woven fabric, — a pointed stopper of base metal with a round stud, fitted with 2 rings to seal the bottle, — a glass thermometer with base metal handle to measure the temperature of the wine. The set is presented for retail sale in a wooden box with an insert featuring recesses of the exact dimensions of the articles. (See image) (*)	8205 51 00	Classification is determined by general rules 1, 3(b), 5(a) and 6 for the interpretation (GIR) of the Combined Nomenclature and the wording of CN codes 8205 and 8205 51 00. The goods are put up in a set for retail sale within the meaning of GIR 3(b). The set consists of at least two different articles which are classifiable in different headings, for example, under heading 8205 (bottle openers and corkscrews are included in heading 8205 as hand tools according to the Harmonized System Explanatory Notes (HSEN) to heading 8205 (E)(1)), or under heading 9025 (thermometer)). The goods are put up in a wooden box suitable for sale directly to end users without repacking. They are put up together to carry out a specific activity, namely, serving wine. See the HSEN to GIR 3(b), (X). The 'waiter's knife' consisting of the foil cutter, the corkscrew, and the combined cork lever/bottle cap opener gives the set its essential character, because opening a wine bottle is the main use in serving wine, without which all the other articles in the set have no function. The wooden box is specially fitted to contain the specific articles of the set. Given its construction of solid wood, it is suitable for long term use as a container for the articles presented therein. It is of a kind normally sold with this kind of sets and it does not give the whole its essential character. Therefore, the wooden box is to be classified together with the set within the meaning of GIR 5(a). Consequently, the wine set is to be classified under CN code 8205 51 00 as household tools.

(*) The image is purely for information.

