II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2021/170

of 9 February 2021

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.

([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).

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, 9 February 2021.

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 bottle made of mechanically produced, glass, in the shape of a skull, approximately 9,5 cm high, with a nominal capacity of 180 ml. The bottle has a short neck (approximately 1,5 cm long and with a diameter of the opening of 2 cm) and a non-sealed stopper made of cork, which fits loosely in the opening of the bottle. See image (*).	7013 49 99	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7013, 7013 49 and 7013 49 99. Based on its objective characteristics (the specific shape of the article, the cork stopper fits loosely in the bottleneck; non-sealed cork closure), the article is not designed to be commonly used commercially for the conveyance or packing of goods within the meaning of heading 7010. The cork closure is not suitable to ensure that the contents do not leak or spill out during transport. The design of the bottle and the loose fitting stopper make the article similar to a decanter or an oil or vinegar cruet, which are articles of a kind used as table or kitchen glassware and which are excluded from heading 7010 (see also the Harmonized System Explanatory Notes (HSEN) to heading 7010, first paragraph and fifth paragraph exclusion (c), and the HSEN to heading 7013, first paragraph (1)). Consequently, classification under heading 7010 as a bottle of glass, of a kind used for the conveyance or packing of goods is excluded. The article is therefore to be classified under CN code 7013 49 99 as glassware of a kind used for table, kitchen or similar purposes (other than that of heading 7010 or 7018).

(*) The image is purely for information.

