Explanatory Notes to the Combined Nomenclature of the European Union

(2016/C 415/05)

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

On page 379

The following text is inserted:

'**9405 50 00 Non-electrical lamps and lighting fittings**

See also the HS Explanatory Note to heading 9405, parts (I)(5) and (I)(6).

This subheading includes lanterns of any material (excluding those materials referred to in Note 1 to Chapter 71) whether or not they have a fixture or specific fitting for holding a candle or a tea light. They usually have holes for ventilation at the top and an "opening" through which a candle can be placed.

This subheading also includes candelabra (see figure 1 and 2), candlesticks (see figure 3 and 4) and candle brackets (see figure 5), including candelabra, candlesticks and candle brackets for tea lights. However, so-called "tea light holders", made of various materials (glass, ceramics, wood, plastic etc.), in the form of receptacles of various shapes, without any fixture or specific fitting to hold a candle or a tea light in a fixed position, are excluded from this subheading and are to be classified according to their constituent material (see figures 6 to 12). The fact that a candle or a tea light may be placed tightly in a recess of the receptacle is not sufficient for classification in this subheading (see also Commission Regulation (EC) No 141/2002 (*) and Commission Implementing Regulation (EU) No 774/2011 (**)).

Examples of products of subheading 9405 50 00:

Figure 1



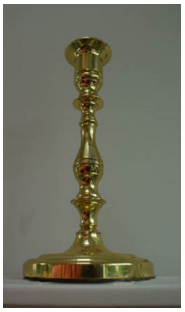
Figure 2



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).

([2]) OJ C 76, 4.3.2015, p. 1.

Figure 5



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

Figure 6



Figure 7



Figure 8



Figure 9

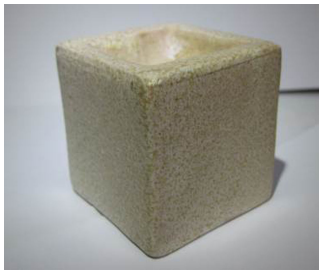


Figure 10



Figure 11



Figure 12



(*) Commission Regulation (EC) No 141/2002 of 25 January 2002 concerning the classification of certain goods in the Combined Nomenclature (OJ L 24, 26.1.2002, p. 11).

(**) Commission Implementing Regulation (EU) No 774/2011 of 2 August 2011 concerning the classification of certain goods in the Combined Nomenclature (OJ L 201, 4.8.2011, p. 6).'