COMMISSION IMPLEMENTING REGULATION (EU) 2020/517

of 3 April 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 3 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.

([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 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 3 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*.

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

Done at Brussels, 3 April 2020.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An article consisting of a garland of artificial fir (pine tree), with a length of approximately 5 m, and a LED light chain of approximately 60 lights, which is wrapped around the garland. The light chain is powered by a 230 V power supply. Both the garland and the light chain are made of plastics. See image (*).	6702 10 00	Classification is determined by general rules (GIR) 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6702 and 6702 10 00. The article is a composite product within the meaning of GIR 3(b). Due to its objective characteristics, namely the fact that it consists of a garland of artificial fir with lights that give an additional decorative effect, the article is primarily designed to have a decorative function. In addition, the garland of artificial fir would continue to be displayed for ornamental or decorative purposes even when the lights are powered off. Therefore, the garland of artificial fir, which resembles the natural product (see also the Harmonised System Explanatory Notes to heading 6702), is the component that gives the article its essential character as a decorative article. Classification of the article under subheading 9405 40 as other electric lamps and lighting fittings is therefore excluded. Classification of the article under subheading 9505 10 as an article for Christmas festivities is also excluded, because its objective characteristics suggest that it is not exclusively used for Christmas festivities but mainly as decoration during the winter season (see additional note 1 to Chapter 95, 1(a) last paragraph). The article is therefore to be classified under CN code 6702 10 00 as artificial foliage, of plastics.

(*) The image is purely for information.

