Explanatory Notes to the Combined Nomenclature of the European Union

(2022/C 29/03)

Pursuant to 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 412, the following explanatory note is inserted:

'**9503 00 41 Stuffed**

Stuffed toys of this subheading usually have an outer fabric of a soft material and are usually filled with flexible/soft material that makes the toy pleasant to hold. Musical modules, battery housings or skeletons are not considered as stuffing material. A stuffed toy does not require to be fully stuffed as long as the stuffed parts give the toy the essential character of a stuffed toy.
See Commission Implementing Regulation (EU) 2015/352(*) and Commission Regulation (EC) No 2184/97(**) for toys that are to be classified in subheading 9503 00 41.

(*) Commission Implementing Regulation (EU) 2015/352 of 2 March 2015 concerning the classification of certain goods in the Combined Nomenclature (OJ L 61, 5.3.2015, p. 5).
(**) Commission Regulation (EC) No 2184/97 of 3 November 1997 concerning the classification of certain goods in the combined nomenclature (OJ L 299, 4.11.1997, p. 6).

Other examples of toys that are to be classified in subheading 9503 00 41 as stuffed toys representing animals or non-human creatures:





Stuffed toy representing a bear made of soft fabric, approximately 30 cm high, with a relatively big stuffed head, stuffed legs and stuffed arms and a built-in sound module in the body. Besides the sound module, there is also slight stuffing in the body.

([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 119, 29.3.2019, p. 1.



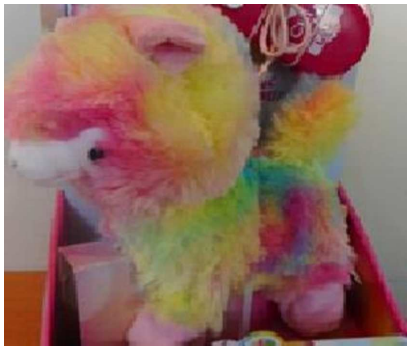
Little singing teddy bear with interactive features, approximately 19 cm high.
The body is made out of plastic, it incorporates a battery powered sound module and it has 3 light-up pressing buttons.
It has a stuffed head, stuffed legs, stuffed feet, stuffed arms and hands. The stuffed parts taken together constitute the prevailing part of the interior material filling.



A toy representing a stuffed horse's head attached to a wooden stick (60 to 100 cm long) with two wheels attached at the bottom.
Examples of toys that are to be classified in subheading 9503 00 49 as other toys representing animals or non-human creatures:



A toy representing a dog, approximately 25 cm high, covered with soft knitted plush fabric. It has a body and a skeleton of plastics fitted with a battery-powered motor and a sound module. The four paws have a layer of lining attached at the inner side and the head is stuffed.



A toy representing a lama, approximately 17 cm high, covered with soft plush fabric. The body, the head and the skeleton are made of plastics. There is a layer of padding between the plastic head and the soft plush fabric covering the head, but the body does not contain any stuffed material. The toy has a battery-powered motor, which allows the toy to move the legs and the tail, and a sound module.





A toy representing a kitten, approximately 15 cm high, covered with soft knitted plush fabric. It has a body and a skeleton of plastics fitted with a battery-powered motor and a sound module. The four paws are stuffed.





A toy representing a rescue dog, approximately 30 cm high, covered with soft knitted plush fabric. It has a body and skeleton of plastics fitted with a battery-powered motor and a sound module. The four paws and a part of the muzzle are stuffed.'