

Commission Regulation (EC) No 781/2006 of 24 May 2006 concerning
the classification of certain goods in the Combined Nomenclature

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff⁽¹⁾, and in particular Article 9(1) (a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 Community provisions, 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.
- (4) It is appropriate to provide that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which is not in accordance with this Regulation, can continue to be invoked by the holder for a period of three months, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.
- (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.

Changes to legislation: There are currently no known outstanding effects for the
Commission Regulation (EC) No 781/2006. (See end of Document for details)

Article 2

Binding tariff information issued by the customs authorities of Member States which is not in accordance with this Regulation can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following 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, 24 May 2006.

For the Commission

László KOVÁCS

Member of the Commission

Changes to legislation: There are currently no known outstanding effects for the
 Commission Regulation (EC) No 781/2006. (See end of Document for details)

ANNEX

Description of the goods (1)	Classification CN code (2)	Reasons (3)
<p>Solid paperboard box with separate lid (without hinges or fasteners), both components with an outer surface of paper. The box measures 5,5 cm (length) × 4,5 cm (width) × 3 cm (height). There is a decorative textile ribbon on the lid. There is a 1 cm thick removable synthetic sponge fitted in the box. The sponge is of cellular plastic the upper surface of which is covered with a layer of textile material covered with textile flock imitation pile. In the centre, there is a semi-circular incision, cut right through the sponge, which is designed to hold an article of jewellery, e.g. a ring. (jewellery box) (See photographs No 637 A + B + C)^a</p>	<p>4202 99 00</p>	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(h) to Chapter 48 and the wording of CN code 4202 and 4202 99 00. The solidity of the paperboard indicates that the article is suitable for long-term use. Moreover, the measurements of the sponge (fit to the box, its thickness), its visual appearance (resembling pile fabric) and, most of all, the design of the incision makes the article a lidded container similar to ‘jewellery boxes’ fitted to contain one piece of jewellery. See the HS Explanatory Notes to heading 4202, seventh paragraph. Furthermore, the article is covered with paper which meets the requirement for containers mentioned in the second part of the wording of heading 4202. Considering its objective characteristics (solid paperboard, specific features of the sponge) the article is designed to store a specific merchandise, that is jewellery. It is, therefore, an article mentioned in the second part of the wording of heading 4202 and, as such, excluded from Chapter 48 according to note 2(h) to Chapter 48. See also the first phrase of the first paragraph of the HS Explanatory Notes to heading 4819, (A).</p>

^a The photographs are purely for information.