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COMMISSION REGULATION (EC) No 1655/2005

of 10 October 2005

concerning the classification of certain goods in the Combined Nomenclature

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:

- 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 to this Regulation should be classified under the CN codes 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 which has been issued by the customs authorities

of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, 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 codes indicated in column 2 of that table.

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 twentieth 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, 10 October 2005.

For the Commission László KOVÁCS Member of the Commission

 ^{(&}lt;sup>1</sup>) OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 493/2005 (OJ L 82, 31.3.2005, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

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ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
 An unassembled article in the form of a reduced-size greenhouse, so-called 'mini-greenhouse', with approximate dimensions of 50 cm (length), 24 cm (width) and 25 cm (height). The frame is made of wood, the floor is in the form of a metal grill and the enclosing element is made of plastic. When assembled, the upper part of the 'mini- greenhouse' can be opened. (See photograph A) (*) 	4421 90 98	Classification is determined by General Rules 1, 2(a), 3(b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 4421, 4421 90 and 4421 90 98. The essential character of the product is given by the constructive element (wooden frame). Because of the size it cannot be considered as a prefabricated building of heading 9406.
 2. Household-type combined refrigerator-freezer of a capacity of 579 litres, fitted with two separate external doors. The overall dimensions are 180,8 cm (height), 92,5 cm (width) and 81,6 cm (depth). The weight is 112 kg. The capacity of the refrigerator is 368 litres and the capacity of the freezer is 211 litres. The refrigerator has tempered glass shelves, two vegetable drawers and, on the inside of the door, space for storing bottles, etc. The freezer has three drawers. 	8418 10 91	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8418, 8418 10 and 8418 10 91. Subheading 8418 10 covers all combined refrigerator-freezers, fitted with separate external doors, whether or not of a household type.
 3. Set put up for retail sale comprising: a television camera in a casing in the form of a plastic brick; a kit made up of bricks and assembling components of plastic and a CD-ROM. The camera cannot store images but transmits them to an automatic data-processing machine via a USB cable. The kit of bricks and the assembling components are used for constructing a tripod. The CD-ROM contains recorded programmes, data, video and sound files. 	8525 30 90	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8525, 8525 30 and 8525 30 90. Although the set is designed for children, it cannot be classified as a toy under heading 9503 because the essential character of the set is given by the camera of heading 8525.

(1)	(2)	(3)
 A paperboard puzzle book for children consisting of sixteen pages. Eight of the pages (left side) contain a short children's story with an illustration relating to that story. Seven of the pages (right side) contain a puzzle consisting of 9 pieces, which reproduces the colour illustration of the corresponding page. The last page contains only an illustration. 	9503 60 90	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 9503, 9503 60 and 9503 60 90. Classification as a printed book under heading 4901 or as a children's picture book under heading 4903 is excluded because the text and the pictures have a subsidiary function to the puzzles. The puzzles give the product its essential character and it is therefore classified as a puzzle under heading 9503.

 $(\ensuremath{^*})$ The photograph is purely for information.

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