COMMISSION IMPLEMENTING REGULATION (EU) No 1111/2012

of 23 November 2012

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 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 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 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 code 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 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, 23 November 2012.

For the Commission, On behalf of the President, Algirdas ŠEMETA Member of the Commission

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An article in the form of nine cut-out printed stickers of paperboard, featuring various insects and other small creatures and decorated with artificial stones and glitter, on a sheet of plastic measuring approximately 30 × 30 cm.	4911 91 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 12 to Chapter 48 and by the wording of CN codes 4911 and 4911 91 00.
Each sticker is fitted with a self-adhesive strip and can be fixed to a chosen surface. It is possible subsequently to move the sticker to another surface. The stickers are used for decoration. (*) See image.		By virtue of Note 12 to Chapter 48, paperboard printed with motifs, characters or pictorial representations where those are not merely incidental to the primary use of the goods, fall under Chapter 49. The article is printed matter exclusively representing pictures, and it is used for decoration purposes. Classification under heading 4823 as other paperboard is therefore excluded.
		Self-adhesive printed stickers designed to be used for decoration are covered by heading 4911 (see also the HS Explanatory Notes to heading 4911, point (10)). The article is therefore to be classified under CN code 4911 91 00 as other printed pictures.

(*) The image is purely for information.

