



2024/1993

23.7.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/1993
of 16 July 2024
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 three 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.

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 three 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*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽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, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

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

Done at Brussels, 16 July 2024.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Article in the form of a presentation catalogue measuring approximately 22 × 25 cm, consisting of solid, glossy paperboard, printed in colour with information on the hair dye advertised in it. The inner pages of the catalogue are mainly unprinted and contain samples of synthetic fibre hair strands (approximately 4 cm long and approximately 2 cm wide) arranged by shade of colour which are inserted by gluing or are attached with detachable plastic clips. The article is designed for advertising, presenting and illustrating (to make a choice) the different hair dye colours in direct sales, hair dressing salons or exhibition/presentation stands. (See image) (*)	4911 10 90	Classification is determined by general rules 1 and 6 for the interpretation of the combined nomenclature, Note 5 to Chapter 49 and the wording of CN codes 4911, 4911 10 and 4911 10 90. The article is essentially devoted to advertising and promoting different shades of hair dyes. In accordance with Note 5 to Chapter 49, brochures and trade catalogues are to be classified in heading 4911. The article is an advertising matter of heading 4911 intended to promote and illustrate a range of hair dye colours and is not more particularly covered by any of the preceding headings of Chapter 49 (see also the Harmonized System Explanatory Notes to heading 4911, 1st and 5th paragraph, point (1)). The article is therefore to be classified under CN code 4911 10 90 as other trade advertising material and the like.

(*) The image is purely for information.

