

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1638**of 20 September 2022****amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff as regards subheading 9505 10 (Articles for Christmas festivities)**

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), point (e), thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 establishes a goods nomenclature ('the Combined Nomenclature'), which is reproduced in Annex I to that Regulation.
- (2) Subheading 9505 10 of the Combined Nomenclature covers articles for Christmas festivities.
- (3) Additional note 1(b) to Chapter 95 defines the scope of decorative articles for Christmas trees that are classified under subheading 9505 10.
- (4) The Harmonised System Explanatory Notes to heading 9505, (A)(1) and the Explanatory notes to the Combined Nomenclature of the European Union ⁽²⁾ to heading 9505 explain how to classify decorative articles for Christmas trees.
- (5) Divergent views exist on the interpretation of the wording of the last phrase of Additional note 1(b) to Chapter 95, which states that articles under that heading must have a connection with Christmas.
- (6) In the interest of legal certainty, it is necessary to clarify that decorative articles for Christmas trees do not need to have a theme connected with Christmas but merely need a design that makes them recognizable as decorative articles for Christmas trees.
- (7) It is therefore necessary to delete the last phrase of Additional note 1(b) to Chapter 95 of the Combined Nomenclature to ensure a uniform interpretation of subheading 9505 10 throughout the Union.
- (8) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Part Two, Chapter 95, of Annex I to Regulation (EEC) No 2658/87 Additional note 1(b) is replaced by the following:

‘(b) decorative articles for Christmas trees.

These are articles designed to be hung on a Christmas tree (i.e. lightweight articles of generally non-durable material designed to decorate a Christmas tree).’.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ C 119, 29.3.2019, p. 1.

Article 2

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, 20 September 2022.

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