



2023/2491

10.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2491

of 8 November 2023

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.

⁽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).

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

Done at Brussels, 8 November 2023.

*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)
A so-called 'vlogging kit with ring light', made of plastics, consisting of the following components: — a LED ring lamp with an external diameter of approximately 25 cm, — a tripod with ball head, equipped with a universal, flexible phone clip, — a power supply via USB, — an inline control equipped with an on/off button, for adjusting the brightness and colour temperature of the light, — a Bluetooth controller for the wireless control of the smartphone. The tripod with the phone clip is designed to hold a smartphone and to ensure stability of the smartphone camera at the desired position. The ring lamp provides an optimal illumination by adjusting the brightness and colour temperature of the light and by preventing shadows on human faces. The product is used for a vlogging setup to achieve an optimal performance while making videos, streams and selfies. (See image) (*)	9620 00 91	Classification is determined by General Rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9620 00 and 9620 00 91. The product is composite goods, within the meaning of GIR 3(b), consisting of different components which are adapted one to the other and are mutually complementary to form a whole. In accordance with that rule, it is to be classified as if it consisted of the component which gives the essential character to the product. (See also the Harmonized System Explanatory Notes to GIR 3(b), (IX).) The main components of the product, namely the tripod classified under heading 9620 and the ring lamp classified under heading 9405, are intended to be used together to optimise the performance of vlogging. Stability provided by the tripod and illumination provided by the ring lamp are of equal importance with regard to the activity of vlogging. It is therefore not possible to determine the component which gives the essential character to the product. The product is consequently to be classified by application of GIR 3(c), under the heading which occurs last in numerical order among those which equally merit consideration. The product is, therefore, to be classified under CN code 9620 00 91, as a tripod of plastics.

(*) The image is purely for information.

