

Commission Implementing Regulation (EU) No 1228/2013 of 28 November 2013
concerning the classification of certain goods in the Combined Nomenclature

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1228/2013. (See end of Document for details)

ANNEX

Description of the goods (1)	Classification(CN-code) (2)	Reasons (3)
<p>The article is a rectangular box made of solid paperboard with an outer surface of plastic sheeting not exceeding half of the total thickness. The box is constructed like a chest holding a single drawer which pulls away from inside the box and is designed to display a bottle when the box is opened.</p> <p>The drawer is made to hold a bottle of wine of specific dimensions. On the inside of the drawer a circular button is fixed to one wall and a ring-like structure is fixed to the opposite wall. The ring-like structure is designed to enclose the top of a bottle and the circular button to fit into the hollow part of the bottom of a bottle.</p> <p>Moreover, inside the drawer a paperboard sleeve is fixed to the side wall to hold a leaflet.^a</p>	4202 92 19	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(h) to Chapter 48 and the wording of CN codes 4202, 4202 92 and 4202 92 19.</p> <p>Classification under heading 4819 as a box of paperboard is excluded, as the article is not just a simple box of paperboard of that heading but, due to its design, its solidity, the plastic sheeting and the internal structure to accommodate a bottle of specific dimensions, it is recognizable as a bottle-case of paperboard and sheeting of plastics, covered by the second part of the text of heading 4202.</p> <p>The article is therefore to be classified under CN code 4202 92 19 as a "bottle-case".</p>

^a The photograph is purely for information.

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