



News & Insights

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MLC Law Lab

Trade, customs and indirect taxes

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Customs law

Amendment to the Explanatory Notes: tariff classification of entertainment articles

The Explanatory Notes to the Combined Nomenclature of the European Union have been amended regarding the scope of the subheading that includes festive, carnival, or other entertainment articles, other than Christmas-related items.

These articles, which include conjuring tricks and novelty jokes, generally fall under subheading 9505 90 00 of the Combined Nomenclature.

According to the recent amendment, this subheading now also covers products consisting of glow sticks in various dimensions and lengths, along with a range of connectors, handles, or mountings from which single-use entertainment items can be assembled. These products are intended for recreational use at parties, concerts, and other festive occasions.

Examples of such articles include imitation bracelets, earrings, necklaces, novelty glasses, glow sticks with handles, and other two- or three-dimensional decorative objects.

From a technical perspective, glow sticks typically comprise an outer plastic tube containing a clear, colourless liquid and an inner glass ampoule filled with a coloured liquid. When the plastic tube is bent, the inner glass breaks, allowing the two liquids to mix. The resulting chemical reaction — known as chemiluminescence — produces a glow that can last for several hours.

It is important to note, however, that glow sticks presented separately, without any

connectors, mountings, or additional components, are not classified under heading 9505 but rather under heading 3824.

This amendment highlights the significance of a precise and well-documented tariff classification, particularly for composite or multifunctional products. A correct classification not only ensures compliance with customs legislation but also helps to prevent potential legal and financial liabilities, facilitating smoother import-export operations within the internal market and beyond.

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About MLC Law Lab

MLC Law Lab is a division of MLC Int'l, dedicated to providing expert insights and practical tools on trade, customs, and indirect taxes for businesses operating in Italy and the European Union. All content is powered by the experienced MLC Int'l team, combining deep local knowledge with international expertise.

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About MLC int'l

Founded in 2025 by Fausto Capello, a lawyer and customs broker with over 15 years of experience, MLC Int'l supports businesses in handling international trade, customs law, VAT, excise duties, and other indirect tax matters.

The Firm assists Italian businesses in both domestic and international operations, and supports foreign entities in conducting business activities in Italy and the EU.

For more information, please visit: www.MLCintl.com

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We look forward to assisting you!