Commission Implementing Regulation (EU) 2020/191 of 10 February 2020 concerning the classification of certain goods in the Combined Nomenclature

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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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/191. (See end of Document for details)*

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*.

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

Done at Brussels, 10 February 2020.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A flexible tubing consisting of a layer of knitted man-made fabric (85 % nylon, 15 % elasthane) on the outer side and a gel-like lining made of a non-cellular plastic material on the inner side. The flexible tubing comes in different lengths (between 65 and 150 mm) and diameters (between 15 and 30 mm). The product is presented to be used to relieve pressure and friction pain on sensitive fingers, fingernails, toes or toenails. The length of the product can be adapted by cutting it. The product is put up for retail sale.	6307 90 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 63 and the wording of CN codes 6307, 6307 90 and 6307 90 10. Classification under heading 3005 is excluded as the goods do not have the character of a wadding, gauze, bandages or similar articles, put up in forms or packings for retail sale for medical purposes. Classification under Chapter 39 as plastics and articles thereof is excluded, in accordance with Note 2(p) to that Chapter, as the goods are made of textile fabrics of heading 5903 (textile fabrics, impregnated, coated, covered or laminated with plastics). The goods are produced in the finished state, ready for use, and as such are made-up textile articles in accordance with Note 7(b) to Section XI. Although the goods consist of textile fabrics of heading 5903 (textile fabrics, impregnated, coated, covered or laminated with plastics), classification in Chapter 59 is excluded in accordance with Note 8(a) to Section XI, because Chapter 59 does not apply to made-up goods within the meaning of Note 7 to the same Section. Heading 6307 applies to other made-up articles of any textile fabric within the meaning of Note 1 to Chapter 63, provided they are not included in other headings of Section XI. It also covers articles in the length that can