Commission Implementing Regulation (EU) 2019/927 of 3 June 2019 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) 2019/927. (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, 3 June 2019.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/927. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN-code)	Reasons
(1)	(2)	(3)
A basket measuring approximately 32 × 27 × 20 cm in the shape of a cuboid. The article consists of wire of steel (diameter of the wire is approximately 4 mm) and paper. The wire is placed solely along the edges of the cuboid forming a frame. The frame sustains a fabric of warp and weft strands of paper. Each strand consists of two folded and twisted lengthwise strips of paper that are twisted together. Each twisted strip of paper measures approximately 5,5 mm in width. The wire is totally covered by the paper. See images[a]	6307 90 98	Classification is determined by general rules (GIR) 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 63 and by the wording of CN codes 6307, 6307 90 and 6307 90 98. The basket is not a household article of iron or steel of heading 7323 because it is not the wire of base metal but the paper fabric that gives the article its essential character within the meaning of GIR 3(b), as the article has the appearance of a paper basket. It does not have the appearance of a basket of metal as the wire is completely covered by the paper and thus, not visible. Moreover, the article is mainly made of paper. Classification in heading 7323 is therefore excluded. As the paper strips are twisted, they are considered paper yarn (textile yarn) within the meaning of heading 5308 (see also the Harmonised System Explanatory Notes (HSEN) to heading 5308, (B) paper yarn, third paragraph). Classification of the article in Chapter 46 is excluded by virtue of Note 1 to Chapter 46 because textile yarns are not considered ‘plaiting materials’. Moreover, the yarns are woven together creating a fabric (warp and weft strands). The basket is therefore not an article of paper yarn but an article

a The images are purely for information.