Commission Implementing Regulation (EU) 2019/612 of 9 April 2019 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2019/612

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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) 2019/612. (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, 9 April 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) 2019/612. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN code)	Reasons
(1)	(2)	(3)
1. An article made of woven textile fabric (cotton), in the form of a tower, held up by a metal frame to be placed next to a high bed at one of the openings and attached by means of the screws to the bed. It is not free standing and cannot be moved. It has openings in the form of cut-outs resembling doors or windows. It is decorated in order to match the theme of a child's room. See image[a]	6304 92 00	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6304 and 6304 92 00. The article is not intended essentially for the amusement of children as it can neither be moved, nor is it a play tent (see also the Harmonised System Explanatory Notes (HSEN) to heading 9503 (D) first paragraph, (xxiii)). Considering its objective characteristics (instability, construction, high windows, need to be attached by means of the screws), the article is not designed to play with but it rather serves for decorative purposes. Consequently, classification under heading 9503 as ‘other toys’ is excluded. It is a decorative furnishing article of textile material for a child's room (see also the HSEN to heading 6304). It is therefore to be classified under CN code 6304 92 00 as other furnishing articles, excluding those of heading 9404, not knitted or crocheted, of cotton.
2. An article made of woven textile fabric (cotton), and designed to hang from a high bed to the floor to create a covered space below the bed. It has an opening either as a cut-out in the shape of a door or as a split in the textile. It is decorated in order to match the theme of the child's room. See image[a]	6304 92 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6304 and 6304 92 00. The article is not intended essentially for the amusement of children as it covers the space below the bed (see also

a The image is purely for information.