Commission Implementing Regulation (EU) 2017/1167 of 26 June 2017 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 Functionig 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 3 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) 2017/1167. (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 3 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, 26 June 2017.

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) 2017/1167. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A knitted brassière (61 % nylon, 20 % elastane, 12 % cotton, 7 % viscose), with adjustable broad padded shoulder straps, centrally positioned over the breasts, with shaped cups and elastication at the back part of the base. There is an embroidered design on the shoulder straps and cups and a decorative bow at the centre front. The article is closed by means of an adjustable 'hook and eye fastening'. The brassière has a lining in the cups, with side openings for the insertion of padding for the enhancement of breasts (aesthetic purposes) or for the insertion of breast forms following a mastectomy. See images[a].	6212 10 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6212, 6212 10 and 6212 10 90. The article has the objective characteristics (the form and the construction) of a brassière of heading 6212, which includes brassières of all kinds (see also the Harmonised System Explanatory Notes to heading 6212, second paragraph (1)). Although the article can also be worn by women following a mastectomy, classification under heading 9021 as an orthopaedic appliance or as a part or accessory of an artificial part of the body is excluded because, at the time of importation, the objective characteristics of the product are those of a brassière of heading 6212 and do not give any indication of the final use (for aesthetic or medical purposes). The side openings do not make the brassière a product of heading 9021 as they can serve both for the insertion of breast forms following a mastectomy and for the insertion of padding for the enhancement of breasts (aesthetic purposes). Similarly, the broad shoulder straps, centrally positioned over the breasts are a common feature for bigger cup brassières of heading 6212.

a The images are purely for information.