Commission Implementing Regulation (EU) 2016/1321 of 26 July 2016 concerning the classification of certain goods in the Combined Nomenclature

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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 Articles 57(4) and 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) 2016/1321. (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, 26 July 2016.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/1321. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (so-called ‘hammock with frame’), with dimensions of approximately 230 × 140 × 205 cm. It consists of a triangular stand to be placed on the ground, made of metal (steel) bars, in which a reclining surface serving as a lying area is hung. The reclining surface measures 100 × 190 cm (W × L) and contains slightly curved rods on the long sides and straight rods on the narrow sides, which are fitted with a fabric covering. The article is equipped with a ‘roof’ of textile material and mosquito nets. The article weighs 45 kg and can cater for persons weighing up to 180 kg. It is made of weather resistant material, which signifies that the article is suitable for outdoor use. [a] See an image.	9403 20 80	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, note 2 to Chapter 94, and by the wording of CN codes 9403, 9403 20 and 9403 20 80. Given its characteristics, namely its weight and inability to be easily disassembled, the article cannot be easily transported to be used when going camping. Consequently, classification as camping goods under heading 6306 is excluded. The article is ‘movable’ and given its objective characteristics it is constructed for placing on the floor or ground. It is used, mainly with a utilitarian purpose, to equip outdoor areas such as gardens of private dwellings, hotels, restaurants etc. (see also the Harmonized System Explanatory Notes to Chapter 94, General, (A)). Consequently, the article is considered to be ‘furniture’ made of different materials and is to be classified under heading 9403 according to the material of which the support (frame) is made and which gives the article its essential character. The article is therefore to be classified under CN code 9403 20 80, as other metal furniture.

a The image is purely for information.