Commission Implementing Regulation (EU) 2016/137 of 26 January 2016 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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. 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) 2016/137. (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 12(6) of Regulation (EEC) No 2913/92 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 January 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) 2016/137. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN-code)	Reasons
(1)	**(2)**	**(3)**
An article consisting of a rectangular piece of transparent textile material made of knitted closed weave fabric of synthetic fibres, a plastic rail and a roller mechanism of platics and metal. On one end, the textile fabric is fixed to the roller mechanism that is designed to be fixed permanently into the door panel of a specific model of a motor vehicle. On the other end, the textile fabric is fixed to the plastic rail that has a fixture mechanism allowing it to be attached to the frame of the window of the motor vehicle when the textile fabric is unrolled providing protection against the sun. The article does not cover the window pane completely. (See images)[a]	6303 12 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR), note 7(f) to Section XI and by the wording of CN codes 6303, 6303 12 and 6303 12 00. Classification under CN code 8708 29 90 as a part or accessory of bodies of motor vehicles of heading 8703 is excluded, because the article is neither indispensable for the functioning of the motor vehicle nor does it adapt the motor vehicle for a particular operation, or increase its range of operations, or enable it to perform a particular service connected with its main function (see Case C-152/10, *Unomedical*, ECLI:EU:C:2011:402, paragraphs 29 and 36). Due to the fact that the article is designed to be fixed permanently into the door panel of a specific motor vehicle (there is an incision in the door panel) and cannot be removed and fixed to no matter which other window pane, it is an interior blind of heading 6303. Moreover, comparable articles such as interior blinds for railway carriage windows are also covered by heading 6303 (see also the Harmonized System Explanatory Notes to heading 6303, first paragraph, point (2)). The article is a blind of textile material of Section XI and not a blind of plastics of subheading 3925 30 00,

a The images are purely for information.