Commission Implementing Regulation (EU) 2015/2320 of 8 December 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2320

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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) 2015/2320. (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, 8 December 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification(CN-code)	Reasons
(1)	(2)	(3)
An article consisting of shiny woven transparent fabric (100 % polyester), with a machine embroidered decoration on it, presented on 300 cm long support rolls. One of the two long edges of the article is trimmed with an interlock stitch having a fabric covered lead cord inserted in the stitching tunnel. The opposite edge has a densely woven selvedge to prevent the fabric from unravelling and the weft ends exceed the fabric in the form of fringes. The length of the fabric that is cut off the roll corresponds to the width of a future curtain. This fabric is converted into a curtain by simply cutting it at the edge of the densely woven selvedge to the required length of the curtain and by hemming this side and the two sides that had been cut off the roll. The edge trimmed with the interlock stitch constitutes the bottom of the curtain and remains as it was on the roll. (See images)[a]	6303 92 90	Classification is determined by general rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature, by note 7(d) to Section XI and by the wording of CN codes 6303, 6303 92 and 6303 92 90. The article has the essential character of a finished curtain of heading 6303, because it is clearly suitable for conversion into a curtain by minor operations. Once the fabric is cut off the roll, only the minor operation of simply cutting to the required length of the curtain and hemming is needed (see also the Harmonized System Explanatory Notes to heading 6303, second paragraph). The unfinished article is considered made up, because it has already one hemmed edge (edge trimmed with interlock stitch). The article is therefore to be classified under CN code 6303 92 90 as curtains of synthetic fibres.

a The images are purely for information.