Commission Implementing Regulation (EU) 2015/1785 of 5 October 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1785

of 5 October 2015

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) 2015/1785. (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, 5 October 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/1785. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (so-called ‘mop head’) consisting of cords of textiles fixed to a plastic adaptor which is designed to connect the article with a handle. (See photograph)[a]	9603 90 99	Classification is determined by general rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 9603, 9603 90 and 9603 90 99. A bundle of textile cords mounted on a handle constitutes a mop. The article is a bundle of cords of textiles fixed to a plastic adaptor which serves to connect the article with a handle. Consequently, the mop head should be considered an incomplete article which has the essential character of a mop within the meaning of GIR 2(a), because the plastic adaptor is designed to be mounted on a handle (See also the Harmonized System Explanatory Notes to heading 9603, (D), first paragraph) The article is therefore to be classified under CN code 9603 90 99 as a ‘mop’.

a The photograph is purely for information.

