Commission Implementing Regulation (EU) 2015/804 of 19 May 2015 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) 2015/804. (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 the Member States in accordance with the Treaties.

Done at Brussels, 19 May 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) 2015/804. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A textile article designed to hold a person in a sitting position when being lifted by a hoist. The article consists of a woven textile fabric (polyester), essentially in the shape of a rectangle. One of the two short sides of the rectangle has two flap-like extensions, which function as a seat. The rest of the fabric supports the back and the sides of the person. Some parts of the fabric are padded (inserts of polypropylene foam). Several textile straps are sewn to the edges of the fabric, so that the article can be attached to the hoist and be lifted. (See images)[a]	6307 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 7(f) to Section XI and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Classification under CN code 8431 31 00 as a part suitable for use solely or principally with the machinery of heading 8428 (lifts, hoists etc.) is excluded, because the article is not indispensable for the functioning of the hoist (see Case C-152/10, *Unomedical*, ECLI:EU:C:2011:402, paragraphs 29, 34 and 36). Moreover, slings are excluded from heading 8431 and are classified in Section XI (see also the Harmonised System Explanatory Notes to heading 8431, fourth paragraph, (b)). The article is mainly made of textile material and the different parts are assembled by sewing. The article is therefore to be classified under CN code 6307 90 98 as ‘other made-up textile articles’.

a The images are purely for information.