Commission Implementing Regulation (EU) 2015/676 of 23 April 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) 2015/676. (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, 23 April 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) 2015/676. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An article in the form of a sleeve, approximately 20 cm long, made of knitted textile material with thin foam padding on the palm surface. It includes one slightly curved palmar aluminium splint of approximately 2 cm width, which can be manually bent, and two flexible dorsal stabilisers made of plastic of approximately 1 cm width. The splint and the stabilisers go through stitched-on tunnels of a contrasting material which run the entire length of the article and they can be removed. At both ends of the article there are two 'velcro-type' straps of 2 cm width to adjust the article to the hand and to the wrist. In the middle of the article there is a wider textile strap of 5 cm width with a 'velcro-type' fastening which is wrapped around the wrist to achieve the desired limitation of the movement of the wrist. The textile straps together with the bendable aluminium splint make the movement of the wrist more difficult. The flexibility of the wrist depends on the tightness of the straps. The article is presented as a wrist stabiliser. (See photographs A + B)[a]	6307 90 10	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 6307, 6307 90 and 6307 90 10. The article cannot be adjusted to a specific handicap of a patient, but has a multi-function use. In that respect, the article does not display characteristics which distinguish it by the method of operation or the adjustability to a patient's specific handicaps from ordinary supports for general use (see Note 6 to Chapter 90 and the judgment in Joined Cases C-260/00 to C-263/00, *Lohmann GmbH & Co. KG and Medi Bayreuth Weihermüller & Voigtmann GmbH & Co. KG* v *Oberfinanzdirektion Koblenz*, ECLI:EU:C:2002:637). Classification under heading 9021 as an orthopaedic appliance is therefore excluded. The knitted textile material of the sleeve and the strap confers the essential character of the article within the meaning of GIR 3(b), because its presence is predominant in quantity and because of its important role in relation to the use of the article. In particular, the textile strap in the middle of the article is essential for the desired limitation of the movement of the wrist. The article is therefore to be classified under CN code

a The photographs are purely for information.