Commission Implementing Regulation (EU) No 349/2014 of 3 April 2014 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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) No 349/2014. (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, 3 April 2014.

For the Commission,

On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 349/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A soft reversible textile article in the form of a basket, measuring approximately 35 cm × 25 cm, with stuffed edges (height 10 cm) and a stuffed bottom. One of the outer sides of the article is made of woven fabric (100 % polyester), the other side is made of knitted plush fabric (100 % polyester). The article is for use by small pets. (see photographs A and B)[a]	6307 90 98	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature (GIR) and the wording of CN codes 6307, 6307 90 and 6307 90 98. Given its objective characteristics, the article is a textile basket designed to give comfort to small pets. Classification as furniture under heading 9403 is excluded because that heading covers products of a different nature which are used for private dwellings, hotels, offices, schools, churches, shops, laboratories, etc. (see also the Harmonized System Explanatory Notes (HSEN) to heading 9403 of the HS). Classification under heading 9404 is also excluded as textile baskets are not similar to articles of bedding and similar furnishing. Moreover, the article has no additional elements pointing to its use as a bedding article. The article is considered a made-up textile article within the meaning of heading 6307. The interior and exterior are equally essential to the article, due to the fact that it can be turned inside out and used either way. As it cannot be established whether the knitted plush fabric (leading to a classification under CN code 6307 90 10) or the woven fabric (leading to a classification under CN code 6307 90 98) gives the article its essential character within

a The photograph is purely for information.