Commission Implementing Regulation (EU) No 1229/2013 of 28 November 2013 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 1229/2013

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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 continue to be invoked for a certain period 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) No 1229/2013. (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, 28 November 2013.

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 1229/2013. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN-code)	Reasons
(1)	(2)	(3)
Article consisting of a wooden platform (measuring approximately 40 to 40 cm) covered on the upper and edges with a felt lined woven fabric of synthetic fibres (polypropylene). The fabric has a backing of cellular plastic. In the centre of the platform, there is a 60 cm high tube made of cardboard, with a cover on both ends. The cover at the bottom end is made of hard plastic, and a screw is passed through the wooden platform into that plastic cover in order to attach the platform to the tube. The cover at the top end of the tube consists of a round piece of wooden material having a diameter of approximately 12 cm and being covered with a woven pile fabric (a plush of 60% polyacryl and 40% polyester). The tube is covered with a sisal mat glued to it and fixed to it by staples. The sisal mat consists of a latex backing applied to a woven fabric of spun vegetable fibres of sisal (see photo no 668B). The spun strings of sisal fibres measure more than 20 000 decitex each. (See photographs nos. 668A and 668B)[a]	6307 90 98	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR), note 7(f) to Section XI and the wording of CN code 6307, 6307 90 and 6307 90 98. Given its objective characteristics, the article is an article for cats and is designed to attract cats and to keep them away from furniture that they would otherwise scratch and occupy. 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 Harmonised System Explanatory Notes (HSEN) to heading 9403 of the HS). Classification as toys under heading 9503 is also excluded because the article is identifiable as intended exclusively for animals and thus not covered by that heading in accordance with note 5 to Chapter 95. The textile material is essential to attract cats (e.g. to scratch their claws on it, sit on it and play with it) and consequently essential to the use of the article as a scratching and playing facility for cats. Thus, it is the textile material (not the wood, paperboard or plastic) that gives the article

a The photographs are purely for information.