Commission Implementing Regulation (EU) No 671/2013 of 9 July 2013 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 671/2013

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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, subject to the measures in force in the Union relating to double checking systems and to prior and retrospective surveillance of textile products on importation into the Union, binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which is not in accordance with this Regulation, may continue to be invoked for a period of 60 days by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(2)].

(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.

Article 2

Subject to the measures in force in the Union relating to double checking systems and to prior and retrospective surveillance of textile products on importation into the European Union, binding tariff information issued by the customs authorities of Member States which is not in accordance with this Regulation may continue to be invoked for a period of 60 days under Article 12(6) of Regulation (EEC) No 2913/92.

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, 9 July 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 671/2013. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article consisting of flat cloth, measuring approximately 26 cm × 32 cm, composed of various textile materials, in the shape of a bird. The main part of the article is made of a single layer of long-looped pile fabric with a sewn-on crown-shaped wing of woven textile material on one side. On the other side, the long-looped pile fabric is bordered by a sewn-on ribbon of woven textile material. A piece of triangular shaped woven fabric is sewn on to the long-looped pile fabric and represents the beak. The eyes are printed on looped tabs and two pieces of woven textile fabric cut in the form of feet are sewn on to the pile fabric. A textile material decoratively cut represents the tail. Varicoloured numbered tabs, loops and strips of woven textile material are attached to the upper edge of the pile fabric.	6307 90 10	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Notes 7(f) and 8(a) to Section XI, subheading note 2(A) to Section XI, Note 1 to Chapter 63 and the wording of CN codes 6307, 6307 90 and 6307 90 10. The article is not intended essentially for the amusement of babies or small children, as neither the form of the article, nor the numbering and the labels are recognizable as such by them, but it serves rather as a comfort cloth. Therefore, the article cannot be classified as ‘other toys’ under heading 9503 (see also the Harmonized System Explanatory Notes to heading 9503 (D) first paragraph). The product is therefore to be classified under CN code 6307 90 10, as ‘other made-up articles — knitted or crocheted’.
(See illustrations Nos 665 A and 665 B)[a]		

a The photographs are purely for information.