Changes to legislation: *Commission Implementing Regulation (EU) No 297/2012 is up to date with all changes known to be in force on or before 02 April 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Commission Implementing Regulation (EU) No 297/2012 of 2 April 2012 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 297/2012

of 2 April 2012

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.

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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 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, 2 April 2012.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

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ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A rectangular article measuring approximately 60 × 300 cm, composed of two different layers (one layer of textile fabric and one layer of paper) glued together and having a total thickness of approximately 0,26 mm. The layer of textile fabric consists of non-woven synthetic (polyester) fibres with a thickness of approximately 0,18 mm and a weight of approximately 48,3 g/m^2. The layer of paper has a thickness of approximately 0,08 mm and a weight of approximately 20,9 g/m^2. The visible side of the paper layer is slightly patterned and has four textile cords of cotton (in the form of twine) glued vertically along the whole length. On the same side, thin bamboo sticks run horizontally across the full width at approximately 4 cm-intervals. The article can be used for several purposes, for example as a panel curtain, as a room divider, to hide open storage or to replace a door. (panel curtain) (see photograph No 657)[a]	6303 92 10	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 63, Note 7(e) to Section XI and the wording of CN codes 6303, 6303 92 and 6303 92 10. The non-woven textile fabric confers the essential character to the article, because its presence is predominant in quantity and weight, and because of its important role in relation to the use of the article (see also the Harmonised System Explanatory Notes to General Rule for Interpretation 3(b), point VIII). More specifically, without the reinforcement function of the non-woven textile fabric, the determined use would not be possible. Therefore, classification under Chapter 48 as an article of paper is excluded. As the article consists of two different materials gummed together (the polyester non-woven textile fabric and the paper), the article is considered to be a made up article within the meaning of Note 7(e) to Section XI. As the thin bamboo sticks are glued at intervals of approximately 4 cm it is considered that they only have an ornamental function and do not contribute to reinforcing the article. Consequently, classification under Chapter 46 as an article of bamboo is excluded.

a The photograph is purely for information.