Commission Implementing Regulation (EU) No 873/2011 of 27 July 2011 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 873/2011

of 27 July 2011

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 European 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 in respect of the classification of goods in the Combined Nomenclature and which is not in accordance with this Regulation, may continue to be relied on 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 873/2011. (See end of Document for details)*

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 European 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 relied on 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 20th day following 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 873/2011. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN code)	Reasons
(1)	**(2)**	**(3)**
A composite good made up of a sponge of cellular plastic (polyurethane) (11,5 cm × 8,2 cm × 1,1 cm), and a cloth of knitted polyester fabric which encloses the sponge. The fabric is made of textured yarn of polyesters and aluminium-covered polyester fibres (produced through a vapour metalising process) knitted together. The sponge is fully inserted into the fabric. (cleaning cloth) (See photographs No 656 A and No 656 B)[a]	6307 10 10	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, **[**[F1]note 7(f)**]** to Section XI, note 1 to Chapter 63 and the wording of CN codes 6307, 6307 10 and 6307 10 10. The article is a composite good within the meaning of GIR 3(b) because the sponge is attached to the cloth to form a practically inseparable whole. (See also the Harmonised System Explanatory Note (HS EN) to GIR 3(b), (IX)). The cloth which is a textile article is a made-up article within the meaning of **[**[F1]note 7(f)**]** to Section XI, because the knitted fabric is assembled by gumming. In addition, the fact that a sponge is inserted into the made-up textile article makes the whole good a made-up article. Thus, the article is covered by sub-chapter I of Chapter 63 by virtue of note 1 to Chapter 63. Both the knitted cloth and the sponge have the objective characteristics of articles that are designed for cleaning with water and detergents. However, the rough surface of the knitted cloth gives the article its essential character within the meaning of GIR 3(b), because due to its rough surface the article is meant to clean dried-in spots from smooth surfaces. The sponge only serves to enhance the ability of the cloth to absorb water and detergent. The

a The photographs are purely for information.