Commission Regulation (EC) No 338/2006 of 24 February 2006 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 COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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.

(4) It is appropriate to provide that, subject to the measures in force in the Community relating to double checking systems and to prior and retrospective Community surveillance of textile products on importation into the Community, 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, can 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 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 Regulation (EC) No 338/2006. (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 Community relating to double checking systems and to prior and retrospective Community surveillance of textile products on importation into the Community, binding tariff information issued by the customs authorities of Member States which is not in accordance with this Regulation, can 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 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 Regulation (EC) No 338/2006. (See end of Document for details)*

ANNEX

Description of the goods	Classification CN code	Reasons
(1)	(2)	(3)
Made-up article of woven textile fabric (100 % cotton), unbleached, rectangular, measuring approximately 180 × 90 cm, with hemmed edges across the width and selvedges along the length. (bed linen) (See photograph No 638)[a]	6302 31 00	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, **[**[F1]note 7(d)**]** to Section XI, note 1 to Chapter 63 and the wording of CN codes 6302 and 6302 31 00. The article is 'made-up' within the meaning of **[**[F1]note 7(d)**]** to Section XI because two of its edges are hemmed. Considering the features of the article, being suitable for laundering, the measurements and the material it is made of, this article possesses the characteristics of bed linen, because it protects the mattress from normal wear, when fixed across its width. Therefore, the article is considered to be bed linen within the meaning of CN code 6302 31 00. See also the HS Explanatory Notes to Heading 6302, first paragraph and (1).

a The photograph is purely for information.

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) No 441/2013 of 7 May 2013 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature.