Commission Regulation (EC) No 926/2004 of 26 April 2004 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION REGULATION (EC) No 926/2004

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concerning the classification of certain goods in the Combined Nomenclature

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.

Article 2

Subject to the measures in force in the Community relating to double checking systems and to prior and retrospective Community surveillance of imports of textile products 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 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.

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 926/2004. (See end of Document for details)*

ANNEX

Description	Classification CN code	Reasons
(1)	(2)	(3)
1. Made-up article consisting of a tubular knitted, elasticated fabric (man-made fibres) combined with rubber thread, in the form of a loop. (hairband) (see photograph No 629)[a]	6117 80 10	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, **[**[F1]notes 7(g)**]** and 10 to section XI and the wording of CN codes 6117, 6117 80. and 6117 80 10. Taking into account its textile character the article in question has to be considered, in the same way as e.g. shawls, scarves, mantillas, ties and bow ties, as a made-up clothing accessory. Classification under heading 9615 is ruled out, since articles of this heading are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc. See also the HS Explanatory Note to heading 9615 (3). In addition, Note 10 to section XI explicitly includes elastic products consisting of textile materials combined with rubber threads in section XI.
2. Made-up article sewn together to form a loop consisting of an elasticated band, which is completely covered by a woven textile fabric (man-made fibres). (hairband) (see photograph No 630)[a]	6217 10 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, **[**[F1]note 7(f)**]** to section XI and the wording of CN codes 6217 and 6217 10 00. Taking into account its textile character the article in question has to be considered, in the same way as e.g. shawls, scarves, mantillas, ties and bow ties, as a made-up clothing accessory, which in the

a The photographs are purely for information.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 926/2004. (See end of Document for details)*

		present case is not elsewhere specified or included. Classification under heading 9615 is ruled out, since articles of this heading are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc. See also the HS Explanatory Note to heading 9615 (3).

a The photographs are 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.