

COMMISSION IMPLEMENTING REGULATION (EU) 2017/183
of 27 January 2017
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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (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

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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, 27 January 2017.

For the Commission
On behalf of the President
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>An article (so-called 'tatami puzzle mat') made of EVA (Ethylene-vinyl acetate) in the form of 100 × 100 cm tiles with non-slip surface, and of a thickness of approximately 3 cm. The tiles have an interlocking connecting system based on the principle of puzzles, which are laid firmly on another surface and thus form a mat.</p> <p>The article is designed to absorb shocks generated during various sportive activities (for example yoga, gymnastics, or martial arts) through the cellular structure of the mat to protect the body. The 'tatami puzzle mat' is also designed as an insulator of noise, heat, and moisture. It serves thus as a protection against damage of the surface underneath and to protect people performing various other activities, for example, when used by nurseries or artists.</p> <p>See image (*)</p>	3918 90 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3918 and 3918 90 00.</p> <p>Classification under heading 9506 as articles and equipment for general physical exercise, gymnastics, athletics, other sports or outdoor games is excluded as the unassembled plastic floor covering is not solely for sports but also for the protection of surfaces and to protect people performing other activities.</p> <p>Accordingly, the article is to be classified according to its constituent material (plastics).</p> <p>It is therefore to be classified as floor coverings of plastics under CN code 3918 90 00.</p>

(*) The image is purely for information.

