

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2022/83**of 16 January 2022****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 3 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.

⁽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 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 3 months from the date of entry into force of this Regulation.

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, 16 January 2022.

For the Commission

Gerassimos THOMAS

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Articles consisting of a tubular knitted, elasticated fabric (synthetic fibres combined with a rubber thread), in the form of loops with a diameter of approximately 4,5 cm and a width of approximately 2 cm (when unrolled). The articles are knitted in a tubular form and cut at a defined (pre-programmed) width (2 cm). Due to the rubber thread contained in the elasticated fabric, the edges of the articles roll up, which gives the articles the form of hairbands, ready for use. See images (*).	6117 80 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, notes 7(b) and 10 to Section XI and the wording of CN codes 6117, 6117 80 and 6117 80 10. The articles are produced in the finished state by knitting a tubular fabric and cutting it at a defined width to obtain an elasticated loop, ready for use (see note 7(b) to Section XI). Taking into account their textile character the articles are to be considered as a made-up clothing accessory in the same way as, for example, made-up shawls, scarves, mantillas, ties and bow ties. In addition, note 10 to Section XI classifies elastic products consisting of textile materials combined with rubber threads in that section. Classification under heading 9615 is excluded, since articles of this heading are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc. (see also the Harmonized System Explanatory Note to heading 9615 (3) and the Explanatory note to the Combined Nomenclature to heading 9615). Consequently, the articles are to be classified under CN code 6117 80 10 as a made-up clothing accessory, knitted or crocheted, elasticated or rubberised.

(*) The images are purely for information.

