



2023/2451

3.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2451

of 26 October 2023

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.

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*.

⁽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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 October 2023.

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)
Footwear having an upper made of a textile fabric (100 % cotton). Strips (approximately 5 mm wide) of the same textile fabric are stitched on around the instep and along the front opening and underneath the eyelet stays, as well. On the inside, the stitching of these strips fixes another strip reinforcing the eyelet stays. On both sides of the footwear two vertical strips (approximately 5 mm wide) are stitched on to the upper material from the eyelet stays to the sole. The footwear has a rubber sole (approximately 2 cm in thickness). The part of the sole making contact with the ground has an evenly structured non-slip surface. A rubber strip of approximately 3 cm is attached to the side of the rubber sole and approximately 1 cm of this strip is overlapping the textile upper all around the footwear. The footwear has laces as a closing system. (See images) (*)	6404 19 90	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 4(a) and (b) and Additional note 1 to Chapter 64 of the Combined Nomenclature and by the wording of CN codes 6404, 6404 19 and 6404 19 90. Classification under CN code 6404 11 00 as tennis shoes, basketball shoes, gym shoes, training shoes and the like is excluded, because the footwear is neither designed for any of these sporting activities nor is it designed for a sporting activity similar to tennis, basketball, gym or training. Such sporting activities require running, jumping movements, quick turns or abrupt stops. Therefore, the sole of footwear designed for these activities must have features to absorb shocks resulting from the impacts of those movements or be otherwise adapted to a specific sporting activity. Such features could be, for example, air or gas pads, especially in the heel part of the footwear to absorb shocks. However, the sole of the footwear does not have any such features. Moreover, the outer sole does not have any features to support movements specific for a certain sporting activity. For example, the outer sole does not have the typical structure (outer sole pattern) of tennis shoes that supports turning movements typical for tennis. It is rather a non-slip outer sole designed for walking. Moreover, the upper is neither reinforced nor padded to grant stability to the foot and balance when running, jumping, turning or stopping quickly. The two vertical strips (approximately 5 mm wide) stitched to the sides of the footwear and the part of the rubber strip overlapping the upper close to the sole are not reinforcing the upper sufficiently. Consequently, despite the laces and the non-slip outer sole, the article is designed as casual leisure footwear for walking. (See also paragraphs 3 to 7 of the Explanatory notes to the Combined Nomenclature to subheading 6404 11 00).

		The article is therefore to be classified under CN code 6404 19 90 as other footwear with outer soles of rubber and uppers of textile materials.
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(*) The images are purely for information.

