

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1211

of 20 July 2016

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 Articles 57(4) and 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, 20 July 2016.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>An article (so-called 'hammock with stand'), with dimensions of approximately 380 × 120 × 140 cm. The article consists of a wooden stand to be placed on the ground, on which a hammock, measuring 240 × 120 cm, made of cotton fabric, is hung. The narrow ends of the hammock are finished with wooden rods and are provided with cords to be attached to the stand.</p> <p>The article weighs approximately 32 kg and can cater for persons weighing up to 150 kg.</p> <p>(*) See an image.</p>	9403 60 90	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, note 2 to Chapter 94, and by the wording of CN codes 9403, 9403 60 and 9403 60 90.</p> <p>Given its characteristics, namely its weight and inability to be easily disassembled, the article cannot be easily transported to be used when going camping. Consequently, classification as camping goods under heading 6306 is excluded.</p> <p>The article is 'movable' and given its objective characteristics, it is constructed for placing on the floor or ground. It is used, mainly with a utilitarian purpose, to equip outdoor areas such as gardens of private dwellings, hotels, restaurants etc. (see also the Harmonized System Explanatory Notes to Chapter 94, General, (A)). Consequently, the article is considered to be 'furniture' made of different materials and is to be classified under heading 9403 according to the material of which the support (stand) is made and which gives the article its essential character.</p> <p>The article is therefore to be classified under CN code 9403 60 90, as other wooden furniture.</p>

(*) The image is purely for information.

