

COMMISSION IMPLEMENTING REGULATION (EU) 2018/838
of 31 May 2018
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, 31 May 2018.

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

ANNEX

Description of goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product consisting of a disposable liner, to be used in conjunction with a child's potty, composed of a plastic bag to which a multilayer absorbent pad made from paper and a superabsorbent polymer of polyacrylate in the form of granules is attached at the bottom of the bag.</p> <p>These superabsorbent polyacrylate granules are transformed into a gel when they come in contact with urine.</p>	3924 90 00	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3924 and 3924 90 00.</p> <p>Classification under heading 4818 is excluded because the essential character of the product is not given by its paper components but by the superabsorbent polymer of polyacrylate.</p> <p>Classification under heading 9619 is excluded because the product is not shaped so that it fits to the human body (see also the Harmonised System Explanatory Notes (HSEN) to heading 9619).</p> <p>The product is a combination of plastics and other materials. A product which combines plastics and other materials is classified in chapter 39 provided that it retains the essential character of articles of plastics (see also the HSEN, General Notes to Chapter 39).</p> <p>The essential character of the product is provided by superabsorbent polymer; the paper is solely considered to have a carrier or packaging function.</p> <p>The product is therefore to be classified in CN code 3924 90 00 as other household articles and hygienic or toilet articles, of plastics.</p>