

COMMISSION IMPLEMENTING REGULATION (EU) 2021/957
of 31 May 2021
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.

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.

⁽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).

Done at Brussels, 31 May 2021.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>Oval shaped article measuring approximately 180 cm in length and 95 cm at its widest point. It consists of a loosely crocheted textile fabric creating a net-like structure attached to an inflatable tube of plastics framing the textile fabric. An inflatable pillow of plastics is attached to one side of the tube. The tube and pillow are completely encased by a woven textile fabric of synthetic filament yarn.</p> <p>The external surface of the article is completely of textile materials, which prevail over the plastics in volume. Especially the net-like structure where a user lies is exclusively of textile material. However, plastics prevail over the textile materials in weight and value.</p> <p>The article is designed to float on water, similarly to a pneumatic water mattress.</p> <p>See image (*).</p>	6306 90 00	<p>Classification is determined by general rules (GIR) 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (CN), by note 7(f) to Section XI of the CN and by the wording of CN codes 6306 and 6306 90 00.</p> <p>The article is a composite good consisting of different materials (textile fabrics and plastics) within the meaning of GIR 3(b).</p> <p>Classification under CN code 3926 90 97 as other articles of plastics is excluded, because the article has the objective characteristics of a textile article when looked at, touched or lied on due to its external surface material of exclusively textile material. Although the plastics play an important role in relation to the use of the article as a floating device, the net-like textile fabrics in the middle are essential to allow a person to lie on the device while floating. Therefore, overall the textile materials (external surface material, crocheted net-like textile fabric) give the article its essential character within the meaning of GIR 3(b).</p> <p>Given the objective characteristics of the article (designed to be taken along to different places and to be used there temporarily, lightweight, easy to transport and to set-up, similarity to pneumatic mattresses) it is an article for camping. See also the CN Explanatory Note to heading 6306 90 00 and the Harmonized System Explanatory Notes to 6306, first paragraph, point (5).</p> <p>The article is therefore to be classified under CN code 6306 90 00 as camping goods.</p>

(*) The image is purely for information.

