

Explanatory Notes to the Combined Nomenclature of the European Union

(2020/C 383/07)

Pursuant to Article 9(1)(a) of Council Regulation (EEC) No 2658/87 ⁽¹⁾, the Explanatory Notes to the Combined Nomenclature of the European Union ⁽²⁾ are hereby amended as follows:

On page 210:

Heading 4202

The following text is added:

‘This heading also includes small bags consisting of sheeting of plastics with a closing system (for example, a zipper) designed for prolonged use. They generally have reinforced edges (for example, of plastics or of textiles) or stitched seams. They can be used, for example, as a toilet bag, pencil bag or document bag and may be equipped with a handle or a hanging loop.

Examples of such bags include:



This heading does not include small, simple bags consisting of sheeting of plastics with a closure, not designed for prolonged use. Those bags are simply sealed at the edges, without reinforcements (for example, there are no reinforced edges of textiles or plastics, nor stitched seams). They may have a fold at the bottom and/or the sides and they generally have a simple plastic “zip-lock” type closure with a slider. They may be equipped with a small handle or a hanging loop. They are to be classified according to their constituent material (classification under Chapter 39).

Examples of such bags include:



⁽¹⁾ 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).

⁽²⁾ OJ C 119, 29.3.2019, p. 1.