



2024/966

27.3.2024

**COMMISSION IMPLEMENTING REGULATION (EU) 2024/966
of 21 March 2024**

**concerning the classification of certain goods in the Combined Nomenclature, amending Regulation
(EC) No 1966/94 and repealing Regulation (EC) No 3176/94**

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) By Commission Regulation (EC) No 1966/94 ⁽²⁾ as amended by Commission Regulation (EC) No 705/2005 ⁽³⁾, the product in the row corresponding to item 7 in the table in the Annex to Regulation (EC) No 1966/94 described as a rectangular article made up of very tightly woven single coloured (100 % cotton) fabric with reinforced edges and two openings of approximately 10 cm long on one of the sides which allow the article to be filled with feathers, down or other materials (duvet or quilt tick), was classified under CN code 6302 31 00 ('Other bedlinen, of cotton').
- (2) By Commission Regulation (EC) No 3176/94 ⁽⁴⁾ as amended by Commission Implementing Regulation (EU) No 441/2013 ⁽⁵⁾, a very similar article, namely a rectangular article, not normally suitable for laundering, made up of very tightly woven single coloured (100 % cotton) fabric with reinforced edges and openings on one of the sides which allow the article to be filled with feathers, down or other materials (eiderdown or duvet tick), was classified under CN code 6307 90 98 ('Other made-up article').
- (3) In the 'Reasons' columns of the Annexes to Regulation (EC) No 1966/94, item 7 and Regulation (EC) No 3176/94, the reasons given do not provide enough clarification for justifying the relevant classifications and to determine objective criteria in order to distinguish articles of heading 6302 from articles of heading 6307.
- (4) Therefore, Regulations (EC) No 1966/94 and (EC) No 3176/94 do not contribute to ensuring uniform classification of those articles. Consequently, point 7 in the table set out in the Annex to Regulation (EC) No 1966/94 should be deleted, and Regulation (EC) No 3176/94 should be repealed.
- (5) At the same time, and in order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽⁶⁾, the classification of goods similar to those described in Regulation (EC) No 1966/94, item 7, and in Regulation (EC) No 3176/94 should be clarified by adopting a new measure concerning the classification of this type of goods that provides sufficient reasons for distinguishing articles of headings 6302 and 6307. Therefore, it is necessary to adopt a new measure concerning the classification of the goods referred to in the Annex to this Regulation.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/2022-12-12>.

⁽²⁾ Commission Regulation (EC) N 1966/94 of 28 July 1994 concerning the classification of certain goods in the combined nomenclature (OJ L 198, 30.7.1994, p. 103, ELI: <http://data.europa.eu/eli/reg/1994/1966/oj>).

⁽³⁾ Commission Regulation (EC) No 705/2005 of 4 May 2005 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature (OJ L 118, 5.5.2005, p. 18, ELI: <http://data.europa.eu/eli/reg/2005/705/oj>).

⁽⁴⁾ Commission Regulation (EC) No 3176/94 of 21 December 1994 concerning the classification of certain goods in the combined nomenclature (OJ L 335, 23.12.1994, p. 56, ELI: <http://data.europa.eu/eli/reg/1994/3176/2013-06-04>).

⁽⁵⁾ Commission Implementing Regulation (EU) No 441/2013 of 7 May 2013 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature (OJ L 130, 15.5.2013, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2013/441/oj).

⁽⁶⁾ 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, ELI: <http://data.europa.eu/eli/reg/1987/2658/2023-06-17>).

- (6) 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.
- (7) 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.
- (8) 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.
- (9) 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 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

In the table set out in the Annex of Regulation (EC) No 1966/94, the row for point 7 is deleted.

Article 4

Regulation (EC) No 3176/94 is repealed.

Article 5

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, 21 March 2024.

*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)
An article in the form of a shell/inlet of very densely woven, single coloured 100 % cotton fabric, measuring approximately 80 cm × 80 cm. The edges are reinforced with woven piping. There is an opening on one side measuring approximately 25 cm to allow for filling. The shell/inlet is designed to be filled after importation with, for example, feathers and/or down and the opening will be permanently closed, to become a pillow. (See images) (*)	6307 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Classification of the article under heading 9404 as articles of bedding and similar furnishing is excluded because the article does not have the essential character of a complete article of heading 9404 within the meaning of GIR 2 (a). It is not yet stuffed or internally fitted with any material. Classification of the article under heading 6302 as bedlinen is excluded, because the article does not have the objective characteristics and properties of bedlinen of heading 6302 which includes articles such as sheets, pillowcases, eiderdown cases and mattress covers. Such articles are designed to cover, for example, a pillow or eiderdown and can be easily removed from them at any time (see also the Harmonised System Explanatory Notes to heading 6302, first paragraph, point (1)). The article does not have the same function or use as bedlinen of heading 6302; it is a product of a different nature, as it is to be filled and permanently closed after the filling. The densely woven fabric and the fact that the article is permanently closed ensures that the filling material cannot escape. The filling material cannot be easily removed once the article has been closed. Unlike a pillowcase, the article becomes a part of the pillow. Moreover, the article is not in direct contact with the user, as it will be covered with a pillowcase (the bedlinen itself) before the consumer can use it. Given that the article cannot be classified in a heading that is more specific than heading 6307, it is therefore to be classified under CN code 6307 90 98 as other made-up article, of textile fabrics.

(*) The images are purely for information.

