



2024/1992

18.7.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/1992
of 16 July 2024
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 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*.

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

⁽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, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 July 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)
<p>1. Tight fitting garment covering the upper part of the body, made of three different kinds of knitted textile fabric of man-made fibres. It consists of a main fabric and several panels attached to the main fabric:</p> <ul style="list-style-type: none"> — the main fabric (85 % polyester and 15 % elastane) (single jersey plain knit fabric), and — the firm panels (100 % polyester) (interlock knit fabric), and — the mesh panels (92 % polyester and 8 % elastane) (warp knit fabric). <p>The garment has a round neckline, short close-fitting sleeves and on the back it is hemmed along the bottom incorporating a relatively firm elastic band of a width of approximately 2,5 cm. The front of the garment has two horizontal firm panels that are attached to the main fabric in the lower quarter of the garment. The widths of these panels correspond with the length of the hook-and-eye closing system.</p> <p>The back is made of a firm panel extending vertically along the spine and branching left and right over the shoulders, flanked by vertical mesh panels and the main fabric.</p> <p>The garment has a full front opening that is closed with a zip and in addition at the lower quarter of the opening there is a hook-and-eye closing system underneath the zip.</p> <p>The design of the garment contributes to straightening the back by supporting an upright posture of the wearer.</p> <p>(See images under 1) (*)</p>	<p>6212 90 00</p>	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(a) to Chapter 61, Note 1 to Chapter 62, Note 1(b) to Chapter 90 and by the wording of CN codes 6212 and 6212 90 00.</p> <p>Classification under heading 9021 as an orthopaedic appliance is excluded within the meaning of Note 1(b) to Chapter 90, because this garment is a supporting article of textile material whose effect on the organ to be supported (for example, the straightening of the back) derives solely from the elasticity of the article. The different elasticities of the different panels (even the firm panels have a certain amount of elasticity, since they are knitted) create the body-supporting effect.</p> <p>Classification under CN code 6106 20 00 as women's or girls' blouses, shirts, shirt-blouses and under CN code 6109 90 20 as T-shirts, singlets and other vests is excluded, because the article primarily has the characteristics of body-supporting garments (the double closing system consisting of a zip and a hook-and-eye closing, the effects due to the combination of the firm knitted panel along the spine and over the shoulders with the more elastic panels and the tension on the posture of the wearer created by the different elasticities). The garment is designed to contribute to the straightening of the back by supporting an upright posture of the wearer.</p> <p>Consequently, the article is designed as body-supporting garment (see the Harmonized System Explanatory Notes to heading 6212) and, therefore, excluded from Chapter 61 within the meaning of Note 2(a) to that Chapter.</p> <p>The article is therefore to be classified under CN code 6212 90 00 as similar articles.</p>

<p>2. Tight fitting garment covering the upper part of the body, made of two different kinds of knitted textile fabric of man-made fibres: the front of the garment is made of a pile fabric (sort of terry fabric; 83 % polyester, 17 % elastane) and the back of the garment is made of mesh fabric (100 % nylon).</p> <p>The garment has a round neckline. It is sleeveless and has a full front opening that is closed with a zip. In addition, at the lower half of the opening there is a hook-and-eye closing system underneath the zip. At the lower third of the front panels there is a double layer of textile fabric (the second layer of textile fabric is sewn on to the inside). On each side of the garment at the bottom of the front panels an elastic band (of a width of approximately 10 cm and a length of approximately 10 cm) is sewn on. These two elastic bands serve to tighten the lower part of the garment and can be fixed and adjusted to the front panels by means of a Velcro type attachment.</p> <p>On the back of the garment there are three patches for Velcro type fixation attached (each patch is approximately 5 cm wide and 9 cm long). Two of those patches are situated above the shoulder blades and the third patch is situated slightly lower in the middle of the back, where the vertebral column is. Those patches allow for the attachment of two elastic bands on the outside of the garment. The two elastic bands (of 100 % polyester; approximately 8 cm wide and 45 cm long) are presented together with the garment and can be attached to the patches above the shoulders and the patch in the middle. They are intended to extend from the shoulders diagonally down the back to the side of the garment at the height of the waist, where they can be adjusted (attached as tight as needed to the front material).</p> <p>On the inside of the garment each of two (approximately 5 cm wide and 30 cm long) elastic bands of cellular plastics is sewn with its short side to one of the two shoulder patches. Each of these two elastic bands</p>	<p>6212 90 00</p>	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(a) to Chapter 61, Note 1 to Chapter 62, Note 1(b) to Chapter 90 and by the wording of CN codes 6212 and 6212 90 00.</p> <p>Classification under heading 9021 as an orthopaedic appliance is excluded within the meaning of Note 1(b) to Chapter 90, because this garment is a supporting article of textile material whose effect on the organ to be supported (for example, the straightening of the back) derives solely from the elasticity of the article. The adjustable, elastic bands create the body-supporting effect.</p> <p>Classification under CN code 6109 90 20 as T-shirts, singlets and other vests or under CN code 6110 30 99 as women's or girls' waistcoats or similar articles is also excluded, because the article has primarily the characteristics of body-supporting garments (the double closing system consisting of zip and a hook-and-eye closing, the effects due to the tension on the back of the wearer created by the two adjustable elastic bands that extend diagonally from the shoulders down to the waist, and the tension on the back exerted by the elastic bands on the inside of the garment). The garment is designed to contribute to the straightening of the back by supporting an upright posture of the wearer.</p> <p>Consequently, the article is designed as body-supporting garment (see the Harmonized System Explanatory Notes to heading 6212) and, therefore, excluded from Chapter 61 within the meaning of Note 2(a) to that Chapter.</p> <p>The article is therefore to be classified under CN code 6212 90 00 as similar articles.</p>
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extends over the shoulder down to the breast of each front panel, where each band is sewn with its short side to the inside of the front panel. Those elastic bands are held in place by three textile loops fixed to the inside of each front panel of the garment.

On the back of the garment a band (of cellular plastics; of a width of approximately 3,5 cm) is attached on the inside along the bottom of the garment.

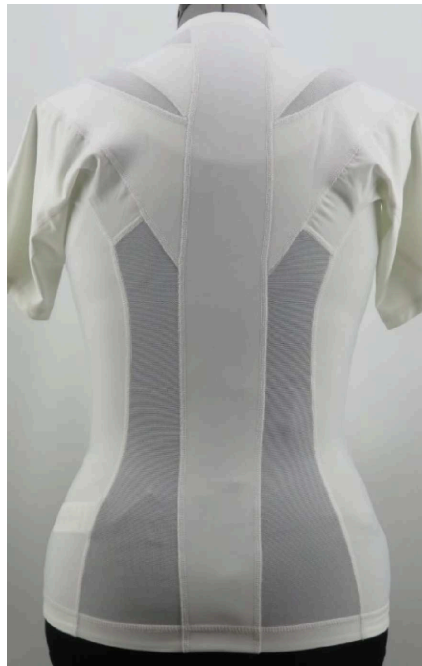
The design of the garment contributes to straightening the back by supporting an upright posture of the wearer.

(See images under 2) (*)

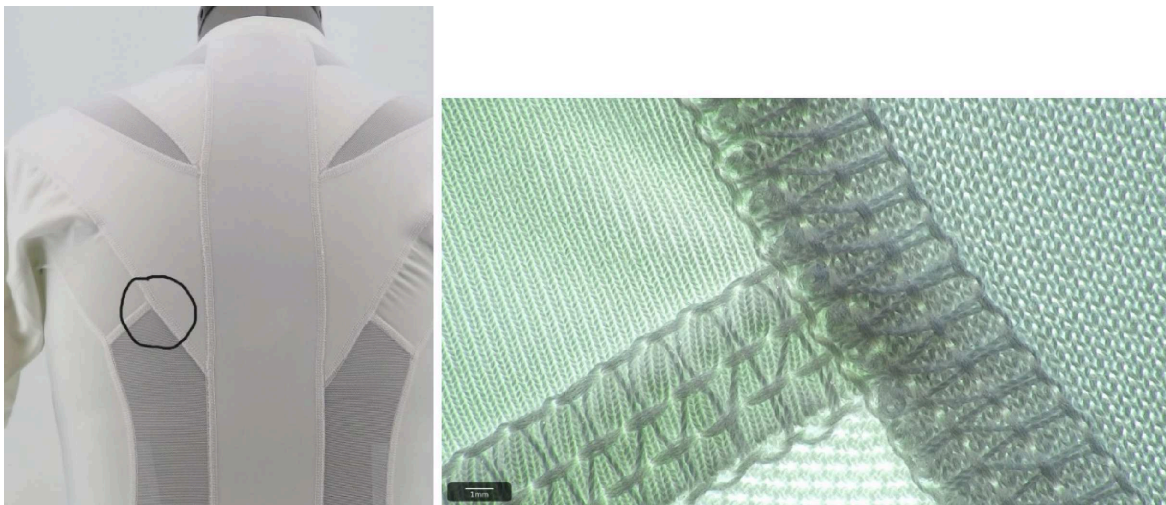
(*) The images are purely for information.

1.





Three different fabrics: The three fabrics under the microscope:



2.



The two elastic bands attached to the back:



Front (inside out view):



Back (inside out view):

