REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 670/2013

of 9 July 2013

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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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, subject to the measures in force in the Union relating to double checking systems and to prior and retrospective surveillance of textile products on importation into the Union, binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which is not in accordance with this Regulation, may continue to be invoked for a period of 60 days by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(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

Subject to the measures in force in the Union relating to double checking systems and to prior and retrospective surveillance of textile products on importation into the European Union, binding tariff information issued by the customs authorities of Member States which is not in accordance with this Regulation may continue to be invoked for a period of 60 days under Article 12(6) of Regulation (EEC) No 2913/92.

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.

Done at Brussels, 9 July 2013.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An article made from several panels of close-woven textile fabric (canvas), sewn together to form a three-dimensional 'shape', measuring approximately 2,70 × 2,70 × 1,60 m, with a decorative overhang on all sides with a sewn-on welt along the edge. At each corner on the inside there is a small pocket for holding the article in place on a frame. It also has fabric ties along the seams to attach it to a frame. The article is presented without a frame, poles or accessories.	6306 90 00	Classification is determined by General Rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 6306 and 6306 90 00. Heading 6306 covers a range of textile articles usually made from strong, close-woven canvas (see also the Harmonized System Explanatory Notes to heading 6306, first paragraph). Due to its objective characteristics (three-dimensional design, material used, size, finishing), the article is designed to become an outdoor canopy. The article is presented without frame, poles or accessories, yet it has the essential character of an outdoor canopy (e.g. it has a canvas roof-covering offering protection from the elements) within the meaning of GIR 2(a). Classification as a tent under subheading 6306 22 00 or 6306 29 00 is excluded, because it has no sides or walls, which permit the formation of an enclosure (see also the HS Explanatory Notes to heading 6306 (4)). The article is therefore to be classified under CN code 6306 90 00 as 'other camping good'.