COMMISSION IMPLEMENTING REGULATION (EU) No 350/2014

of 3 April 2014

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 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 12(6) of Council Regulation (EEC) No 2913/92 [2]. That period should be set at three months.

(5) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

[1] OJ L 256, 7.9.1987, p. 1.
[2] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 3 April 2014.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Article consisting of a wooden box covered on the inside and outside with textile fabric. The box has an opening in the front allowing a cat to enter it and is big enough for a cat to sleep in it. On top of the box a paperboard tube is mounted vertically. The tube is covered with a cord of sisal fixed to it. The cord is made of spun sisal fibres and measures more than 20 000 decitex. The tube is sustaining a wooden platform covered with textile fabric. The platform is big enough to allow a cat to lie on it. A wooden tube covered in textile fabric on the inside and outside is fixed to the bottom of the platform. The tube is wide enough to allow a cat to crawl into it. The textile fabric used is a woven pile fabric (plush of polyester). The total surface of the textile fabric is bigger than the surface of the sisal material. (See photograph) (*)	6307 90 98	Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR), note 7(f) to Section XI and the wording of CN codes 6307, 6307 90 and 6307 90 98. Given its objective characteristics, the article is intended to attract cats and to keep them away from furniture that they would otherwise scratch and occupy. Classification as furniture under heading 9403 is excluded because that heading covers products of a different nature which are used for private dwellings, hotels, offices, schools, churches, shops, laboratories, etc. (see also the Harmonised System Explanatory Notes (HSEN) to heading 9403 of the HS). Classification as toys under heading 9503 is also excluded because the article is intended exclusively for animals and thus not covered by that heading in accordance with note 5 to Chapter 95. The textile material (the woven textile fabric and the sisal cord) is essential in enabling the product to be used as intended because it attracts cats which can e.g. scratch their claws, sit, sleep on it and play with it. It is therefore the textile material (not the wood or paperboard) that gives the article its essential character within the meaning of GIR 3(b). As it cannot be determined whether the sisal or the woven textile material is more essential to attract cats, the bigger quantity of the woven textile fabric and the wider variety of activities it provides to the cat are considered to give the article its essential character within the meaning of GIR 3(b) (see also the HSEN to GIR 3(b), (VIII)). Within the meaning of note 7(f) to Section XI, the woven textile fabric is assembled by sewing and is consequently a made-up textile article of textile fabric. The article is therefore to be classified under CN code 6307 90 98 as other made-up textile articles.

(*) The photograph is purely for information.

