COMMISSION IMPLEMENTING REGULATION (EU) No 874/2014

of 8 August 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 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 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, 8 August 2014.

For the Commission,
On behalf of the President,
Martine REICHERTS
Member of the Commission

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Ring shaped textile cover of woven polyester fabric to be used on tyres of specific car types in order to enhance the function of the tread of the tyre when driving on snow. The inside of the central part of the article is made of threads of strong continuous polyester fibres giving resistance to the structure. The outside of the central part of the article is made of threads of discontinuous polyester fibres of two different dimensions assuring absorption and adherence through the roughness of the surface of the article. Therefore, the central part of the article which covers the part of the tyre making contact with the ground is more tear resistant and has better absorption and adherence features than the other parts. The other parts of the article are covering parts of the sides of the tyre and are constructed in a way to hold the article in place when driving. All parts are assembled by sewing to each other. On one side of the article four stripes of woven polypropylene are attached, functioning as handles to be used when attaching the article to the tyre. See photograph (*).	6307 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 7(f) to Section XI and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Classification as an accessory of subheading 8708 70 is excluded because the article is merely enhancing the function of the tread of the tyre when driving on snow and, thus, it is neither adapting the vehicle for a particular operation, nor increasing its range of operations, nor performing a particular service relative to the main function of the vehicle (see case C-152/10 Unomedical [2011] ECR I-5433, paragraph 29). Consequently and due to the fact that the article is exclusively made of textile material and that the different parts are assembled by sewing, the article is to be classified under CN code 6307 90 98 as 'other made-up textile articles'.

(*) The image is purely for information.

