COMMISSION IMPLEMENTING REGULATION (EU) 2015/1385

of 10 August 2015

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 the Member States in accordance with the Treaties.

Done at Brussels, 10 August 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article to be used for supporting the cultivation of plants indoors and stimulating their growth. The article measures approximately 80 × 80 × 160 cm and consists of a frame of hollow steel tubes and sides, top and bottom made of a textile material that can be closed completely and that has a coating that reflects light on the inside. The textile material has openings for ventilation, water and electricity and is waterproof, airtight and light-tight. Zips are stitched on the textile material to allow for access to the inside of the article from all sides. See image (*).	6307 90 98	Classification is determined by general rules 1, 3(b) 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 under heading 9403 as 'other furniture' is excluded because the article is not to be used for equipping private dwellings, hotels, offices, schools, churches, shops laboratories and the like, but rather for supporting the cultivation of plants and stimulating their growth (see also the Harmonized System Explanatory Notes to heading 9403, second paragraph). Classification under heading 9406 as a 'prefabricated building' is also excluded because the construction indicates indoor use. The light reflective coating on the inside of the textile material and the openings for ventilation, water and electricity are essential for supporting the cultivation of plants inside the article. Therefore, the textile material gives the article its essential character within the meaning of GIR 3(b). The article is therefore to be classified under CN code 6307 90 98 as 'other made-up textile articles'.

(*) The image is purely for information.

