COMMISSION IMPLEMENTING REGULATION (EU) 2015/2318

of 8 December 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 3 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 3 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 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).

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

Done at Brussels, 8 December 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 (so-called 'arm sleeve for smartphone') made predominantly of textile material. It consists of a case for a mobile phone with an elasticated band, which serves to attach it to the upper arm. The back of the case has a slit-type opening into which a mobile phone can be inserted. There is a rectangular transparent panel made of plastic sheeting on the front side of the article. The transparent panel is framed by cellular film of plastic, which also covers the front of the short end of the band. The back of the article and the fixed band consist of rubberised textile fabric (outer layers of textile material with a layer of cellular rubber between them). A Velcro-type strip is attached to the band, which is fed through two holes at the short end, and can thus be adjusted to fit the upper arm of the wearer. (See images A and B) (*)	4202 92 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 1(l) to Section XI, Additional note 1 to Chapter 42 and by the wording of CN codes 4202, 4202 92 and 4202 92 98. The article is designed to hold a specific item (mobile phone, smartphone). Therefore it has the objective characteristics of a container similar to containers specified in the wording of heading 4202 (see also the Harmonised System Explanatory Notes to heading 4202). Consequently, classification as other made-up textile articles under heading 6307 is excluded. The article is therefore to be classified under CN code 4202 92 98 as cases with outer surface of textile materials.

(*) The images are purely for information.



Image A



Image B