COMMISSION IMPLEMENTING REGULATION (EU) 2016/1956

of 4 November 2016

amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

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)(e) thereof,

Whereas:

(1) Council Regulation (EEC) No 2658/87 established a nomenclature of goods (hereinafter referred to as the 'Combined Nomenclature'), which is set out in Annex I to that Regulation.

(2) Heading 9404 includes articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.

(3) Divergent views exist on the interpretation of the wording of heading 9404, as regards the expression 'stuffed or internally fitted with any material'.

(4) In the interest of legal certainty, it is thus necessary to insert a new additional note in Chapter 94 of the Combined Nomenclature to ensure a uniform interpretation of this CN code throughout the Union.

(5) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.

(6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

In Chapter 94 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87, the following Additional note 1 is inserted:

'1. For the purposes of heading 9404, the expression "stuffed or internally fitted with any material" covers material of any thickness.'

Article 2

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, 4 November 2016.

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

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