# COMMISSION IMPLEMENTING REGULATION (EU) 2018/77

## of 15 January 2018

## 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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 34(9) of Regulation (EU) No 952/2013. 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 34(9) of Regulation (EU) No 952/2013 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 269, 10.10.2013, p. 1.
([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

Done at Brussels, 15 January 2018.

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

*ANNEX*

| Description of the goods | Classification (CN code) | Reasons |
|---|---|---|
| (1) | (2) | (3) |
| A cuboid textile article (so-called 'mattress cover') made of printed woven textile fabrics of man-made fibres (100 % polyester) which is a washable fabric, of a measurement of approximately 200 × 60 × 8 cm.<br>The article has a zip closure along one of the long sides to enable a mattress to be inserted.<br>On one of the long sides a textile handle is attached.<br>See image (*). | 6302 22 90 | Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6302, 6302 22 and 6302 22 90.<br>The article is made of washable material and has a zip closure enabling the removal of the article from the mattress at any time, and is thus suitable for laundering (see also Harmonised System Explanatory Notes (HSEN) to heading 6302, first paragraph). Consequently, it has the objective characteristics and properties of bedlinen.<br>The article is therefore to be classified under CN code 6302 22 90 as 'bedlinen, other than knitted or crocheted, of man-made fibres'. |

(*) The image is purely for information.

