COMMISSION IMPLEMENTING REGULATION (EU) 2019/926

of 3 June 2019

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 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 34(9) of Regulation (EU) No 952/2013 for a period of three 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, 3 June 2019.

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)
An article measuring approximately 160 × 54 × 38 cm and weighing approximately 1,5 kg, consisting of two layers of textile fabric assembled together and a padding of cellular plastic inside. The inner side of the textile fabric is coated with plastics. The article has a back support consisting of a collapsible frame of metal rods which is partially integrated in the article. A storage bag is sewn to the edge of the back support. The back support can be adjusted in height by means of a strap with a buckle of plastics. The article can be folded to be transported or stored. It has a carrying strap sewn to the upper corners of the back support, and there are various 'Velcro'-type straps to fasten the back support to the lying surface during transportation or storage. It is presented as a camping mat or as a beach mat. See image (*).	6306 90 00	Classification is determined by general rules (GIR) 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6306 and 6306 90 00. Due to the textile material constituting the main part of the surface, the textile material gives the article its essential character within the meaning of GIR 3(b). According to its objective characteristics (lightweight, plastic-coated for protection, quick to set up and to pack away and easy to transport), the article is designed for outdoor use to be taken to, for example, camping grounds, the beach, etc. and to be used there temporarily (see also the Combined Nomenclature Explanatory Notes to subheading 6306 90 00). Classification of the article under heading 9404 as an article of bedding or similar furnishing, such as a mattress, is excluded as the article is not designed for furnishing a bed and is not similar to a mattress or the like. The article is therefore to be classified under CN code 6306 90 00 as other camping articles.

(*) The image is purely for information.

