COMMISSION REGULATION (EC) No 51/2009

of 15 January 2009

concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(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 issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

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 all Member States.

Done at Brussels, 15 January 2009.

For the Commission
László KOVÁCS
Member of the Commission

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

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Quilted rectangular article, measuring approx. 260 cm × 240 cm, consisting of three layers, the two outer layers are made of woven cotton fabric, the middle layer is synthetic wadding which constitutes the internal fitting. The upper layer has a sewn-on border, approx. 30 cm wide, of a contrasting colour. The layers are held together by decorative stitching. (bedspread) (See photograph No 645) (*)	9404 90 90	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(s) to Section XI and the wording of CN codes 9404, 9404 90 and 9404 90 90. Articles of bedding and similar furnishing which are internally fitted with any material are to be classified in heading 9404. See also the Harmonised System (HS) Explanatory Notes to heading 9404 paragraph (B) and sub-paragraph (B)(2), which explicitly mention quilts and bedspreads. Classification in heading 6304 is ruled out because Section XI does not cover bedding articles of Chapter 94 (see Note 1(s) to Section XI). Moreover, heading 6304 excludes furnishing articles of heading 9404 such as bedspreads (see also the HS Explanatory Notes to heading 6304, second paragraph). Accordingly the article is to be classified under CN Code 9404 90 90.

(*) The photograph is purely for information.

