COMMISSION IMPLEMENTING REGULATION (EU) 2022/1523

of 8 September 2022

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.

([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).

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, 8 September 2022.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A rectangular made-up textile article made of 100 % man-made fibres, also known as an 'electric under-blanket'), with rounded corners, measuring approximately 150x80 cm, consisting of two layers of nonwovens of heading 5603. A sewn-on band of knitted fabric surrounds the edge of the whole article. It may have elastic strips for fixation to the mattress. The article is neither stuffed nor internally fitted. It is equipped with an integrated electric heating unit with a detachable 220-240 V power supply and a switch for adjusting different heat settings. The article is designed to be placed between a mattress and a sheet to warm up a bed. It does not cover the part of the mattress where a person's head is intended to lie. According to the instruction manual, it is suitable for laundering, after being detached from the power supply. (See image) (*)	6307 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 7(f) to Section XI, note 1 to Chapter 63 and the wording of CN codes 6307, 6307 90 and 6307 90 98. The made-up textile article cannot be classified in Chapter 85 as electrical machinery and equipment, because that Chapter does not cover electrically warmed blankets, bed pads, foot-muffs or the like (note 1(a) to Chapter 85). Classification under CN code 6301 10 00 as an electric blanket is excluded, because the article does not have the typical objective characteristics of a blanket of heading 6301, such as being suitable to be wrapped around or to cover the body of a person to provide warmth. Classification under heading 6302 as bedlinen is excluded, because the article does not have the characteristics of bedlinen (for example, a sheet or a mattress cover), which is to protect the mattress, eiderdown or pillow from the person lying in the bed. Although the article is designed to be placed on the mattress, it does not protect the part where a person's head is intended to lie. Its only function is to warm up the bed and thereby make it comfortable for the person using the bed. Classification under heading 6304 as a furnishing article is excluded, because the article does not have the characteristics of a furnishing article of heading 6304, such as being visible to any observer of a room. The article when used as intended is not visible in the spatial environment, as it is covered by a bed sheet. Given the general appearance of the article and the material of the two outer layers the article is made of (nonwovens of man-made fibres of heading 5603), and given that the article cannot be classified in any more specific heading than heading 6307, it is therefore to be classified under CN code 6307 90 98 as other made-up article of textile fabrics.

(*) The image is purely for information.

