2024/3133

16.12.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/3133

of 9 December 2024

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, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([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, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

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, 9 December 2024.

For the Commission,
On behalf of the President,
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 article, measuring approximately 185 cm × 132 cm, made up of a thick, densely woven, single coloured textile fabric of man-made fibres (100 % polyester) having the shape of a shell (which is designed to be filled) for a rectangular giant cushion (so-called beanbag). The article has wide hemmed edges along its sides. Four metal eyelets are attached to the four corners of the hemmed edges and another two metal eyelets are attached each to one of the two longer hemmed sides (approximately one quarter of the length of the side measured from the corner). The article has a zip opening to allow for filling. Two adjustable straps made of the same textile fabric as the main article and having a snap hook attached to each side are presented together with the article. The straps are designed to be fixed to the metal eyelets by means of their snap hooks, in order to raise part of the cushion. (See image of a filled shell) (*)	6307 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR), Note 7 (f) to Section XI and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Once the article is filled, due to its objective characteristics, it is similar to cushions. It is designed like a giant rectangular cushion and not as a seat of heading 9401 due to its instability (which makes it yield to the body weight and collapse when a user is leaning into it). Therefore, the filled article would be classified under CN code 9404 90 90 as articles of bedding and similar furnishing (for example, cushions, pouffes and pillows) by the application of GIR 1 and 6. However, classification of the unfilled, unfinished article under heading 9404 as articles of bedding and similar furnishing is excluded, because the article does not have the essential character of a complete article of heading 9404 within the meaning of GIR 2 (a). It is not yet stuffed or internally fitted with any material. Given that the article is a shell for a giant cushion, classification under heading 6302 as bed linen is excluded, because the article does not have the objective characteristics and properties of bed linen of heading 6302. It is not covering a pillow or cushion like bed linen is. (See Commission Implementing Regulation (EU) 2024/966 (OJ L, 2024/966, 27.3.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/966/oj). Given that the article cannot be classified in a heading that is more specific than heading 6307, it is therefore to be classified under CN code 6307 90 98 as other made-up article of textile fabrics.

Image of a filled shell



(*) The image is purely for information.