COMMISSION REGULATION (EC) No 2795/1999
of 29 December 1999
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], as last amended by Commission Regulation (EC) No 2626/1999 [2], and in particular Article 9 thereof,

(1) Whereas in order to ensure uniform application of the Combined Nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the good referred to in the Annex to this Regulation;

(2) Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the Combined Nomenclature and these rules also apply to any other nomenclature which is wholly or partly based on it or which adds any additional subdivisions to it and which is established by specific Community provisions, with a view to the application of tariff or other measures relating to trade in goods;

(3) Whereas, pursuant to the said general rules, the good described in column 1 of the table annexed to the present Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

(4) Whereas it is appropriate that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which do not conform to the rights established by this Regulation, can continue to be invoked under the provisions in Article 6 of Commission Regulation (EEC) No 3796/90 [3], as amended by Regulation (EEC) No 2674/92 [4], for a period of three months by the holder if a binding contract has been concluded such as is envisaged in Article 14(3)(a) or (b) of Council Regulation (EEC) No 1715/90 [5];

(5) Whereas the measures provided for in this Regulation are in accordance with the opinion of the Nomenclature Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The good described in column 1 of the annexed table is classified within the Combined Nomenclature under the appropriate CN code indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which do not conform to the rights established by this Regulation can continue to be invoked under the provisions of Article 6 of Regulation (EEC) No 3796/90 for a period of three months by the holder if a binding contract has been concluded as envisaged in Article 14(3)(a) or (b) of Regulation (EEC) No 1715/90.

Article 3

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 29 December 1999.

For the Commission
Margot WALLSTRÖM
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.
[2] OJ L 321, 14.12.1999, p. 3.
[3] OJ L 365, 28.12.1990, p. 17.
[4] OJ L 271, 16.9.1992, p. 5.
[5] OJ L 160, 26.6.1990, p. 1.

ANNEX

Description of goods	CN code	Reason
(1)	(2)	(3)
Covers made from cotton designed to be permanently fixed to the back or the seat of upholstered furniture The covers are used in conjunction with sets of furniture for assembly. After the assembly of the furniture the covers cannot be taken off without disassembling the furniture	9401 90 80	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 9401, 9401 90 and 9401 90 80 These covers are considered as parts of seats of CN code 9401