COMMISSION IMPLEMENTING REGULATION (EU) 2021/1369

of 6 August 2021

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, 6 August 2021.

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)
Tape made of elastic textile fabric, of a width of approximately 5 cm, covered on one side with adhesive material made of synthetic rubber, and weighing not more than 1 500 g/m^2. The tape comes rolled on a supporting tube and is presented in cardboard boxes containing 16 or 24 rolls, each with a diameter of approximately 7,5 cm. There is no indication on the packaging that the tapes are intended to be used for medical purposes. The tape is presented as tape to be used to protect joints during sport activities. (See images) (*)	5906 10 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 4(a) to Chapter 59 and by the wording of CN codes 5906 and 5906 10 00. The article is neither impregnated nor coated with pharmaceutical substances. It also does not have any objective characteristics that would indicate that it is specially designed for medical, surgical, dental or veterinary purposes. In addition, there is no indication on the packaging that it is intended for medical use. Consequently, classification under heading 3005 is excluded (see also the Harmonized System Explanatory Notes to heading 3005, third paragraph). It is thus to be classified according to its constituent material. The article is therefore to be classified under CN code 5906 10 00 as adhesive tape of a width not exceeding 20 cm.

(*) The images are purely for information.





