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COMMISSION IMPLEMENTING REGULATION (EU) 2024/2525

of 23 September 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.

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*.

([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).

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

Done at Brussels, 23 September 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 tight fitting, highly elastic unisex panty made of a circular knitted, thin textile fabric of man-made fibres (96 % polyester and 4 % elastane). The main part of the panty is knitted as a seamless tube. At the base of the product, there is a seam which closes the opening along one leg via the crotch to the bottom of the other leg. The panty does not contain a gusset within the crotch area of the product. The panty has a broad, tight and highly elasticated ribbed waistband. The ends of the short panty legs are hemmed. The hemmed part is highly elasticated and the legs are tight fitting. The panty is suitable for washing. At importation the panty is declared to be part of a two-piece 'incontinence management system' (panty and incontinence pads). Due to its elasticity, the panty is suitable for fixing various articles to the skin of the wearer, for example various pads (of different sizes and shapes) or wound dressings. There is no indication in the design of the panty whether it is made to hold pads or wound dressings. Neither napkin liners nor absorbent pads nor any sort of wound dressings are imported together with the fixation panties. (See images) (*)	6108 22 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 and 9 to Chapter 61 and by the wording of CN codes 6108 and 6108 22 00. Classification under heading 9619 is excluded. The panty as such is not an article similar to any of the articles covered by heading 9619, because it is merely a tight fitting highly elastic unisex panty of thin textile fabrics. Contrary to all other articles enumerated under that heading, the panty itself does not have any special absorbent features to qualify, for example, as a napkin (diaper). Its material does not prevent the leakage of bodily fluids and does not wick fluids from the body (see also the Harmonized System Explanatory Notes to heading 9619, first paragraph, and Additional Note 1 to Chapter 96 of the Combined Nomenclature, where the absorbing characteristics of those articles is stressed). Moreover, classification under CN code 9619 00 89 as incontinence care articles is excluded. The article cannot be considered as an incomplete or unfinished, unassembled (the missing absorbing part would be added after importation) article within the meaning of GIR 2(a). The panty does not have the essential character of an incontinence care article, since it cannot be concluded from the design of the panty whether it is meant to serve for wound dressing or for incontinence, or for any other purpose that requires the fixation of products to the skin of the wearer. Consequently, the elastic textile panty without any fluid absorbing features is not an article of heading 9619. The panty is, however, similar to the unisex knitted brief classified under heading 6108 in point 3 of the Annex to Commission Regulation (EEC) No 350/93 ([1]), where the cut and the considerable elasticity of the classified knitted unisex brief permits, for example, a pad to be positioned in it and which, in that case, would be suitable for, for example, incontinence. The absence of a gusset in the panty does not exclude it from classification under heading 6108. The unisex article is therefore to be classified under CN code 6108 22 00 as women's or girls' panties.

(*) The images are purely for information.

([1]) Commission Regulation (EEC) No 350/93 of 17 February 1993 concerning the classification of certain goods in the combined nomenclature (OJ L 41, 18.2.1993, p. 7, ELI: http://data.europa.eu/eli/reg/1993/350/oj).





