



COMMISSION IMPLEMENTING REGULATION (EU) 2026/333
of 5 February 2026
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, 5 February 2026.

*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 universal size article, measuring approximately 26 cm in length, consisting of two anatomically shaped, rigid plastic side-shells that are covering the ankle joint and part of the calf. A removeable padding consisting of a soft cellular foam covered with woven textile fabrics is attached to the inside of each of the shells by means of a vertical Velcro-type strip. The side shells are connected to each other in the heel area of the sole of the foot via a bridge made of a textile fabric. The length of the bridge is adjustable. The article is attached to the leg and tightened with two inelastic Velcro-type straps that are situated at the height of the calf. There is no means to tighten the article at the height of the ankle. The article is intended to stabilize the ankle joint to prevent, for example, sideways twisting. At importation it is presented to be worn inside a shoe and to be used as an ankle bandage in the case of damage to the ankle joint and/or ligaments. (See image) (*)	6307 90 98	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature, Note 7(d) to Section XI and by the wording of CN codes 6307, 6307 90 and 6307 90 98. Classification under CN code 9021 10 10 as orthopaedic appliances is excluded, because the article cannot be adjusted to the needs of a specific user. Because the article is a universal size one and the two side-shells are rigid and have a universal anatomic shape, it is neither adjusted nor adjustable to the shape of the specific user's ankle. Moreover, the article can be tightened solely at the height of the calf, with no means for adjustment through tightening at the ankle joint. Consequently, the article cannot be adjusted to a patient's specific handicap within the meaning of the Court of Justice's judgment of 7 November 2002, <i>Lohmann and Medi Bayreuth</i>, Joined Cases C-260/00 to C-263/00, ECLI:EU:C:2002:637 (see paragraphs 38, 41, 42 and 45). Moreover, the non-adjustability to the specific shape of the user's ankle makes the article unable to completely, and under all circumstances, prevent specific undesired movements (for example, the sideways tilting) of the ankle joint in order to exclude further injuries (Note 6 to Chapter 90), as required for orthopaedic appliances of heading 9021, according to the second paragraph of Additional note 2 to Chapter 90. Classification under CN code 9021 10 90 as splints and other fracture appliances is also excluded, because the article cannot immobilise a fractured ankle joint for the reasons mentioned above (see also the Harmonised System Explanatory Notes to heading 9021, (II) Splints and Other Fracture Appliances, first paragraph). Consequently, the article is to be classified according to its constituent material. The article is a composite good consisting of different materials (textile and plastics) within the meaning of general rule 3(b) for the interpretation of the Combined Nomenclature. As far as the desired effect is concerned, the plastic shells as well as the textile straps are equally important. Consequently, both materials are equally essential within the meaning of general rule 3(b) for the interpretation of the Combined Nomenclature and the article is to be classified under the heading which occurs last in numerical order among those which equally merit consideration (headings 3926 and 6307) within the meaning of general rule 3(c) for the interpretation of the Combined Nomenclature. Therefore, the article is to be classified under CN code 6307 90 98 as other made-up articles of any textile fabric.

(*) The images are purely for information.

- 1) Article attached to the leg:



- 2) Anatomically shaped rigid side shells:



- 3) Textile bridge adjustable to width of sole:



- 4) Removeable padding:

