

COMMISSION IMPLEMENTING REGULATION (EU) 2022/933
of 13 June 2022
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 codes 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 codes 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*.

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

⁽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).

Done at Brussels, 13 June 2022.

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)
Three items put up together for retail sale, comprising: (a) a sleeveless knitted garment (a so-called running vest) (93 % synthetic fibres and 7 % elastane) covering the upper part of the body, reaching down to the waist. The front has a V-neckline, and opens completely at the front with a zip fastening, without any overlapping closure. In the front of the garment, there are two rectangular open chest pockets measuring approximately 19 cm × 8 cm and two rectangular open waist pockets measuring approximately 12 cm × 14 cm. In the back, there is one pocket with rubber straps that are designed to attach, for example, folding walking sticks. (b) two soft flasks, with a flat bottom, with a volume of 500 ml each, that fit into the front chest pockets, made of polyurethane and with a plastic lid with a pull spout. See images *.	6110 30 99	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR). The three items as presented together are three separate items. They are not composite goods, as together they do not form a whole, which would not normally be offered for sale in separate parts. They are not goods put up in sets for retail sale within the meaning of GIR 3(b), as they are not put up together to meet a particular need or to carry out a specific activity, especially because the design of the pockets does not limit their use to carrying specific products for specific needs or activities. The items are individual items that can be used independently from each other. The activities of wearing a garment and drinking are different, and they do not meet the same specific need (the garment is covering the upper part of the body and the flasks are for drinking). If one or more of the articles of a 'set' do not meet the same particular need or are not designed to carry out the same specific activity, each article has to be classified separately (see also Guidelines on the classification in the Combined Nomenclature of goods put up in sets for retail sale, Part B (II) (1) ⁽¹⁾). Consequently, the items are to be classified separately. The individual articles, as referred to in the description of the goods, are to be classified as follows: (a) Classification is determined by Note 9, second paragraph, to Chapter 61 and the wording of CN codes 6110, 6110 30 and 6110 30 99. Based on its objective characteristics, the vest is a garment of heading 6110. That heading covers a category of knitted or crocheted articles, designed to cover the upper part of the body (jerseys, pullovers, cardigans, waistcoats and similar articles) (see also the Harmonized System Explanatory Notes to heading 6110, first paragraph).

	3924 90 00	The garments of that heading are intended to cover the upper part of the body, with or without sleeves, with any type of neckline, with or without a collar, with or without pockets. They can be made of any type of knitted or crocheted material, including light or fine-knit fabrics, of any textile fibre (see also the Explanatory notes to the Combined Nomenclature to heading 6110). The vest cannot be identified as designed for one or other of the sexes. The vest is to be classified as a women's or girls' jersey, pullover, cardigan, waistcoat and similar articles, knitted or crocheted, of man-made fibres. (b) Classification is determined by the wording of CN codes 3924 and 3924 90 00. The flasks are to be classified as other household articles and hygienic or toilet articles, of plastics.
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⁽¹⁾ OJ C 105, 11.4.2013, p. 1.

* The images are purely for information.

