

**COMMISSION REGULATION (EC) No 2180/2001**  
**of 9 November 2001**  
**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<sup>(1)</sup>, as last amended by Commission Regulation (EC) No 2031/2001<sup>(2)</sup>, and in particular Article 9 thereof,

Whereas:

- (1) 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 goods referred to in the Annex to this Regulation.
- (2) Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the Combined Nomenclature. Those rules also apply 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods.
- (3) Pursuant to the said general rules, the goods described in column 1 of the table annexed to this Regulation must be classified under the CN codes indicated in column 2, by virtue of the reasons set out in column 3.
- (4) 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 does not conform to the provisions of

this Regulation, can continue to be invoked, under the provisions in Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(3)</sup>, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council<sup>(4)</sup>, for a period of three months by the holder.

- (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 annexed table are classified within the Combined Nomenclature under the CN codes indicated in column 2 of the said table.

*Article 2*

Binding tariff information issued by the customs authorities of Member States which does not conform to the provisions of this Regulation can continue to be invoked under the provisions of Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months.

*Article 3*

This Regulation shall enter into force on the 20th 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, 9 November 2001.

*For the Commission*  
Frederik BOLKESTEIN  
*Member of the Commission*

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 279, 23.10.2001, p. 1.

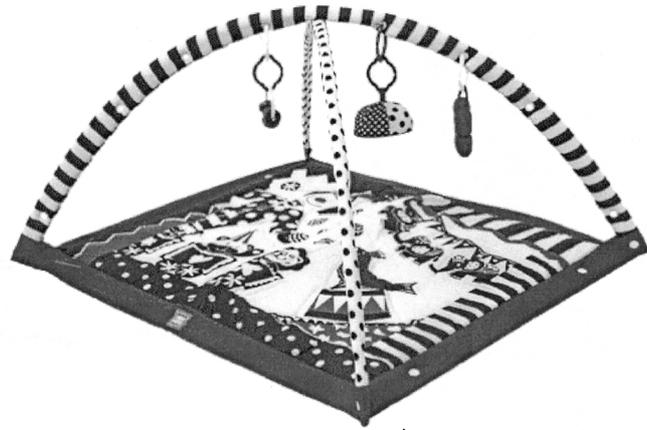
<sup>(3)</sup> OJ L 302, 19.10.1992, p. 1.

<sup>(4)</sup> OJ L 311, 12.12.2000, p. 17.

## ANNEX

| Description of the goods   | Classification<br>CN code | Reasons   |
|--|---------------------------|---|
| (1)  | (2)                       | (3)   |
| <p>Product in the form of a square-shaped textile mat (65 % polyester and 35 % cotton), measuring approximately 70 × 70 cm, which is upholstered with polyester fibres.</p> <p>Two flexible plastic sticks, upholstered with plastic foam and a textile covering, are supplied with the mat. They have a length of approximately 1,5 m each and can be attached to the edges of the mat.</p> <p>The following accessories are supplied for attachment to the plastic sticks:</p> <ul style="list-style-type: none"> <li>— a mirror made of textiles and plastic,</li> <li>— a rattle made of plastic,</li> <li>— a flower made of textiles containing an electronic module which produces a piece of music when pressed.</li> </ul> <p>The product is intended for children up to the age of 10 months.</p> <p>See illustration A (*)</p>  | 9503 90 37                | <p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(t) to Section XI and the wording of the CN codes 9503, 9503 90 and 9503 90 37.</p> <p>Due to its intended use and its supply of toys the product is considered to be a toy of textile.</p> |
| <p>Product in the form of a textile mat, which is upholstered with plastic foam. The mat consists of four segments, which can be connected in different ways by means of 'Velcro' fasteners.</p> <p>Three segments of the mat have windows, which are supplied with the following accessories:</p> <ul style="list-style-type: none"> <li>— a mirror made of plastic,</li> <li>— a ball made of textiles, which contains a rattle,</li> <li>— a star made of textiles, which produces a squeezing noise,</li> <li>— a plastic bag to be filled with water, which contains fish made of plastic,</li> <li>— images of animals. This segment is furthermore supplied with round-shaped figures made of textiles and contain an electronic module, which produces the sound of the relevant animal.</li> </ul> <p>One segment consists of a textile mat with accessories in the form of geometric patterns.</p> <p>These accessories are attached by means of 'Velcro' fasteners or textile laces to the segments of the mat.</p> <p>The product is intended for children up to the age of 18 months.</p> <p>See illustration B (*)</p> | 9503 90 37                | <p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(t) to Section XI and the wording of the CN codes 9503, 9503 90 and 9503 90 37.</p> <p>Due to its intended use and its supply of toys the product is considered to be a toy of textile.</p> |

(\*) The photographs are purely for information.



A



B