

COMMISSION REGULATION (EC) No 2343/2003
of 23 December 2003
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 ⁽¹⁾, as last amended by Commission Regulation (EC) No 1949/2003 ⁽²⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 Community provisions, 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.

- (4) It is appropriate to provide 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 is not in accordance with this Regulation, can continue to be invoked by the holder for a period of three months, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council ⁽⁴⁾.
- (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 good 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.

Article 2

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

Article 3

This Regulation shall enter into force on the 20th 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, 23 December 2003.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.
⁽²⁾ OJ L 287, 5.11.2003, p. 15.

⁽³⁾ OJ L 302, 19.10.1992, p. 1.
⁽⁴⁾ OJ L 311, 12.12.2000, p. 17.

ANNEX

Description	Classification CN code	Reasons
(1)	(2)	(3)
<p>Children's leisure footwear which covers the ankle, with an outer sole of rubber and an upper consisting of a sheet of plastic covered on the external surface area with textile fibres not exceeding 5 mm in length (textile flock) glued to it and combined on the inside with a thin layer of woven fabric. It has a textile lining.</p> <p>(see photograph No 628) (*)</p>	6404 19 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, note 4(a) to Chapter 64 and the wording of CN codes 6404, 6404 19 and 6404 19 90.</p> <p>As far as the 'material of the upper' is concerned, for the purpose of Chapter 64 the expression 'textile materials' covers the fibres, yarns, fabrics, etc. of Chapters 50 to 60. See also the Harmonised System Explanatory Note to Chapter 64, General, (F).</p> <p>The textile flock of heading 5601 is the constituent material of the upper within the meaning of note 4(a) to Chapter 64, because it is the only external surface area of the upper.</p>

(*) The photograph is purely for information.

