

COMMISSION REGULATION (EC) No 926/2004
of 26 April 2004
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⁾, 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, subject to the measures in force in the Community relating to double checking systems and to prior and retrospective Community surveillance of textile products on importation into the Community, 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 for a period of 60 days by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.

- (5) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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.

Article 2

Subject to the measures in force in the Community relating to double checking systems and to prior and retrospective Community surveillance of imports of textile products into the Community, 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 60 days 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, 26 April 2004.

For the Commission
 Frederik BOLKESTEIN
 Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 2344/2003 (OJ L 346, 31.12.2003, p. 38).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the Act of Accession of 2003.

ANNEX

Description	Classification CN code	Reasons
(1)	(2)	(3)
<p>1. Made-up article consisting of a tubular knitted, elasticated fabric (man-made fibres) combined with rubber thread, in the form of a loop. (hairband) (see photograph No 629) (*)</p>	6117 80 10	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Notes 7(f) and 10 to section XI and the wording of CN codes 6117, 6117 80 and 6117 80 10.</p> <p>Taking into account its textile character the article in question has to be considered, in the same way as e.g. shawls, scarves, mantillas, ties and bow ties, as a made-up clothing accessory.</p> <p>Classification under heading 9615 is ruled out, since articles of this heading are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc. See also the HS Explanatory Note to heading 9615 (3).</p> <p>In addition, Note 10 to section XI explicitly includes elastic products consisting of textile materials combined with rubber threads in section XI.</p>
<p>2. Made-up article sewn together to form a loop consisting of an elasticated band, which is completely covered by a woven textile fabric (man-made fibres). (hairband) (see photograph No 630) (*)</p>	6217 10 00	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 7(e) to section XI and the wording of CN codes 6217 and 6217 10 00.</p> <p>Taking into account its textile character the article in question has to be considered, in the same way as e.g. shawls, scarves, mantillas, ties and bow ties, as a made-up clothing accessory, which in the present case is not elsewhere specified or included.</p> <p>Classification under heading 9615 is ruled out, since articles of this heading are usually made of plastics, ivory, bone, horn, tortoise-shell, metal, etc. See also the HS Explanatory Note to heading 9615 (3).</p>

(*) The photographs are purely for information.

