

COMMISSION REGULATION (EC) No 849/2002
of 22 May 2002
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 796/2002 ⁽²⁾, and in particular Article 9 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 annexed to this Regulation should be classified under the CN code(s) 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 for a period of three months by the holder, under the provisions in 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

In the table in the Annex, the goods described in column 1 shall be classified, in the Combined Nomenclature, in the corresponding CN code(s) indicated in column 2.

Article 2

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

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, 22 May 2002.

For the Commission

Frederik BOLKESTEIN

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.
⁽²⁾ OJ L 128, 15.5.2002, p. 8.

⁽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>Footwear with an outer sole and upper of plastics, with sole and heel combined having a height of less than 3 cm.</p> <p>A single piece of material is used to form the sole and a part of the upper (raised side parts).</p> <p>The other part of the upper consists of a plastic strap that is attached across the foot to the aforementioned side parts by four horizontal plugs.</p> <p>(See photograph No 621) (*)</p>	6402 99 39	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 6402, 6402 99 and 6402 99 39.</p> <p>The upper of the shoe is considered to be that portion of the shoe that covers the sides and top of the foot. See also the HS Explanatory Notes to Chapter 64, General, (D).</p> <p>As the plugs are not attached to the part of the shoe which forms the sole, this shoe cannot be classified under CN code 6402 20 00.</p>

(*) The photographs are purely for information.

