

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2018/787**of 25 May 2018****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 code 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 code 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.

⁽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).

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.

Done at Brussels, 25 May 2018.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

| Description of the goods | Classification (CN-code) | Reasons |
|---|--------------------------|---|
| (1) | (2) | (3) |
| <p>An article (so-called 'lace-orthosis') made of several pieces of textile material sewn together, with an opening for the heel and the toes, hemmed around the openings and on the edges of the article. The vamp area is closed by a tongue made of crocheted textile material. The other textile parts consist of several layers of elastically crocheted textile materials.</p> <p>A plate of elastic plastic is fixed to the textile and only partly visible on the outside of the article. The plastic plate reaches around the sole and has eyelets along the vamp of the article and lace hooks along the shaft to allow for tightening the article around the foot and calf with textile laces.</p> <p>The plastic plate gives some stability to the article. Nevertheless it is flexible and, when tightened with the laces, it applies pressure against the foot and calf.</p> <p>This article is presented to be worn inside a shoe and used as an ankle bandage in the case of sprained ankles and contusions of the ankle, ligament tears and lesions, and for the prevention of these injuries, as well as in the case of ligament instability. However, it cannot completely prevent a specific movement of the defective part of the body.</p> <p>In postoperative rehabilitation, it facilitates a return to full weight-bearing.</p> <p>See images (*).</p> | 6307 90 10 | <p>Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6307, 6307 90 and 6307 90 10.</p> <p>The article cannot be adjusted to a specific handicap of a patient but has a multi-functional use. It is similar to a simple textile bandage that is wrapped around a ligament and tightened around certain parts to apply pressure to support healing or to prevent further injuries, ensuring that undesired movements are not carried out subconsciously as reflex movements (see also the Explanatory Notes to the Combined Nomenclature (CNEN) of the European Union to subheading 9021 10 10, second paragraph).</p> <p>Consequently, the article's objective characteristics are such that they do not distinguish it from ordinary supports for general use, in particular, by reason of the materials of which it is made (flexible materials), the method of operation (applying pressure through tightening) or the adjustability to the patient's specific handicaps (see also Note 6 to Chapter 90 and judgment of 7 November 2002, <i>Lohmann and Medi Bayreuth</i>, Joined Cases C-260/00 to C-263/00, ECLI:EU:C:2002:637, paragraphs 39 and 45).</p> <p>Moreover, the article cannot be classified as an 'orthopaedic appliance' under CN code 9021 10 10 as, due to its elasticity, it cannot completely prevent a specific movement of the defective part of the body in order to exclude further injuries (see also the CNEN to subheading 9021 10 10, second paragraph). For example, in case of torn ligaments, the article should make the tilting of the ankle joint impossible even when running or jumping. However, the textile material and the flexible plastic material that the article is made of cannot sustain the weight of the body during running.</p> <p>The desired effect of application of pressure is given by the plastic as well as by the textile materials. Consequently, both materials are equally essential within the meaning of general rule 3 (b) for the interpretation of the Combined Nomenclature and the article is to be classified under the heading which occurs last in numerical order among those which equally merit consideration (headings 3926 and 6307).</p> <p>The article is therefore to be classified under CN code 6307 90 10 as 'other made-up textile articles'.</p> |

(*) The images are purely for information.


