Commission Regulation (EC) No 2345/2003 of 23 December 2003 concerning the classification of certain goods in the Combined Nomenclature

ANNEX

| Description | Classification CN code | Reasons |
|--|------------------------|--|
| (1) | (2) | (3) |
| Unlined close-fitting garment, covering the whole body from the shoulder to the ankle enveloping each leg separately. With long sleeves. Hemmed at the sleeve ends and at the leg ends. With partial opening at the back reaching down to the waist and fastened by a zip. With a tight fitting collar, fastened at the back by a velcro type strap. The garment is made up of several panels, assembled by sewing. The garment is predominantly of cellular rubber panels covered on both faces with a layer of unicoloured knitted textile fabric (man-made fibres). Only a small front chest panel, two of the four back panels and the panels of the lower sleeves are of an embossed cellular rubber covered only on one face (on the inside of the garment) with a layer of unicoloured knitted textile fabric. (surf/diving suit) (see photographs No 631 A and 631 B) ^a | 6113 00 10 | The classification is determined by the provisions of general rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature (GIR), by [FI note 7(f)] to Section XI, by notes 2(a) to Chapter 40, 4 to Chapter 59, 1 to Chapter 61, and 1(e) to Chapter 95, as well as the wording of CN codes 6113 and 6113 00 10. The article is made up within the meaning of [FI note 7(f)] to Section XI and consists mainly of cellular rubber panels covered on both faces with a layer of textile fabric. These panels of combined materials give the essential character to the garment (GIR 3b). As the cellular rubber is covered on both faces with a layer of textile fabric, the latter is regarded as having a function beyond that of mere reinforcement, since it confers the essential character of textile to the material. Therefore, the textile fabric being present not merely for reinforcing purposes within the meaning of Chapter note 4, last paragraph, to Chapter 59, it is considered to be the constituent material of the article. (See also the HS Explanatory Notes to heading 4008, third paragraph, and fourth paragraph, (A)). Thus, the article is a garment made up of knitted fabrics of heading 5906 and, in accordance to note 1 to Chapter 61, is classified in subheading 6113 00 10. |

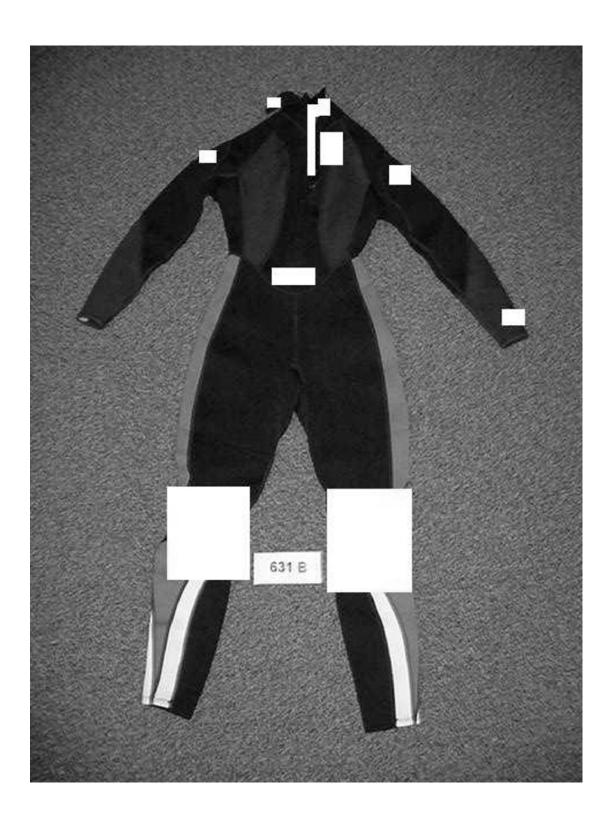
Classification in heading 4015 is excluded within the meaning of GIR 3b as only a minor part of the garment is made of sheets of cellular rubber covered only on one face with a textile fabric being present merely for reinforcing purposes (heading 4008).

a The photographs are purely for information.

Textual Amendments

F1 Substituted by Commission Implementing Regulation (EU) No 441/2013 of 7 May 2013 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature.





Changes to legislation:

There are currently no known outstanding effects for the Commission Regulation (EC) No 2345/2003, ANNEX.