COMMISSION IMPLEMENTING REGULATION (EU) No 696/2012

of 25 July 2012

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 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 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked 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 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 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 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 July 2012.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

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ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Insoles consisting of a flexible forked spring section made of steel and an interchangeable cushioned pad made of various materials. The insoles are assembled according to the customer's footprint and bodyweight. The insoles are designed to reduce the burden on the feet and the whole body. The three-point support system of the insole is designed to support, move and strengthen ligaments, tendons and muscles. It provides shock absorption, distributes body weight evenly along the entire foot and may compensate the adverse effects of existing flat-footedness. The cushioned pad massages the foot. (*) See image.	6406 90 50	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 6406, 6406 90 and 6406 90 50. The insoles are not designed to correct orthopaedic conditions as they are not specially adapted to any handicaps which they are intended to correct, but they are designed to improve foot and body comfort and to compensate the adverse effects of existing problems (see Note 6 to Chapter 90). Classification under heading 9021 as orthopaedic appliances is therefore excluded. The insoles are therefore to be classified under CN code 6406 90 50 as removable insoles.

(*) The image is purely for information.