

**COMMISSION IMPLEMENTING REGULATION (EU) 2022/2260**  
**of 14 November 2022**  
**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 <sup>(1)</sup>, and in particular Articles 57(4) and 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 <sup>(2)</sup>, 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.

*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*.

---

<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> 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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 November 2022.

*For the Commission*  
Gerassimos THOMAS  
*Director-General*  
*Directorate-General for Taxation and Customs Union*

---

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A basin liner system, put up in a set for retail sale, that consists of:</p> <ul style="list-style-type: none"> <li>— a re-usable plastic basin (dimensions approx. 39 × 33 × 14 cm);</li> <li>— single-use disposable plastic liners in a tear-off roll; and</li> <li>— a liner dispenser.</li> </ul> <p>The basin, liners and dispenser are impregnated with an antimicrobial compound that prevents the spread of pathogens. The roll of liners is to be mounted on the dispenser. The system is designed to prevent cross-contamination leading to the spread of pathogens when washing patients in hospitals, healthcare and non-healthcare facilities.</p>	3924 90 00	<p>Classification is determined by general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3924 and 3924 90 00.</p> <p>The product is put up in a set for retail sale within the meaning of general rule 3(b). The essential character of the product is given by the re-usable basin made of plastics.</p> <p>Classification under heading 9018 as a medical instrument or appliance is excluded as the product is not used for medical treatment of a patient's condition. The fact that the basin, liners and dispenser are impregnated with the antimicrobial compound, which only serves to prevent cross-contamination and the spread of pathogens, does not constitute the product as a medical instrument or appliance for diagnosis, or preventing or treating an illness or to operate, etc. Furthermore, the Harmonized System Explanatory Note (HSEN) to heading 9018 excludes sanitary ware of base metal (see HSEN to heading 9018, second paragraph, point (e)). This interpretation can be extended to analogous products of plastics.</p> <p>Classification in heading 3922 is excluded because the basin does not have the character of sanitary ware of this heading given its dimensions, its non-permanent setup and that it is not designed to be connected to a water or sewage system. The basin has the character of a small portable sanitary article of heading 3924 (see also HSEN to heading 3922, third paragraph, point (a), and to heading 3924, point (D)).</p> <p>Consequently, the product is to be classified under CN code 3924 90 00 as other hygienic or toilet article, of plastics.</p>