

**Question for written answer E-003391/2018
to the Commission**

Rule 130

David Coburn (EFDD)

Subject: Combined Nomenclature (CN) and tariff classifications; integration of trade measures, in particular Council Regulation (EEC) No 2658/87

In July 2016, the Supreme Court of the United Kingdom determined that a mastectomy bra (with left and right pockets designed to hold silicone breast forms in place, and comfort-enhancing features such as wide straps, an adjustable fastener, and a wider underband for stability) should be classified under heading CN 9021 as 'an accessory to a breast form'. I understand that this ruling has beneficial tariff consequences, but that several Member States prefer the less favourable heading CN 6212 for this kind of product (possibly because the breast form is not imported with the bra), and that a classification regulation¹ was passed in order to ensure a uniform classification of CN 6212 and consequently an increased, uniform and harmonised tax in the form of import tariffs.

However, was it the stated intention of the European Parliament that such a classification regulation should overrule a decision of the Supreme Court of a Member State?

¹ Commission Implementing Regulation (EU) 2017/1167 of 26 June 2017 concerning the classification of certain goods in the Combined Nomenclature (OJ L 170, 1.7.2017, p. 50).