Commission Implementing Regulation (EU) 2017/1476 of 11 August 2017 concerning the classification of certain goods in the Combined Nomenclature

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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 3 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1476. (See end of Document for details)*

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 3 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*.

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

Done at Brussels, 11 August 2017.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1476. (See end of Document for details)*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	**(2)**	**(3)**
A product (so-called 'LED dental light') made of different materials such as glass, plastic and various metals and including several light-emitting diodes (LED). It is presented attached to a pivoting arm. The pivoting arm can either be mounted on a dental chair or e.g. on the wall or ceiling of a dental surgery. It is designed to illuminate the oral cavity during dentistry treatment. The level, colour and pattern of the light produced is specifically for use by dentists. See image[a]	9405 40 99	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 9405, 9405 40 and 9405 40 99. Classification under heading 9018 as a medical instrument or appliance is excluded as the heading excludes certain items of complete dental equipment (such as shadowless lamps) when they are presented separately; those items are to be classified in their own respective headings (see also Harmonised System Explanatory Notes (HSEN) to heading 9018, part (II), (ii) and exclusion under part (II)). The product has the characteristics and design of an electric lamp/lighting fitting of heading 9405 which covers electric specialised lamps and lighting fittings that can be constituted of any materials and use any source of light (see also the HSEN to heading 9405, part (I). The product, which consists of different materials, none of them giving it its essential character, is therefore to be classified under CN code 9405 40 99 as other electric lamps and lighting fittings of other materials than plastics.

a The image is purely for information.