Commission Implementing Regulation (EU) No 766/2014 of 11 July 2014 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 766/2014

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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 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 codes 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. 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 codes indicated in column (2) of that table.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 766/2014. (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 12(6) of Regulation (EEC) No 2913/92 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*.

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

Done at Brussels, 11 July 2014.

For the Commission,

On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 766/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A product presented in liquid form and put up for retail sale in bottles containing 200 ml, 500 ml or 1 000 ml. The product consists of: — sodium chloride (0,9 %), — sterile water. Each bottle is equipped with an ergonomic eye cup, a dust cap and it is for a single use. According to the label, the product is used to rinse eyes in case of an emergency in order to remove foreign bodies and chemicals.	3307 90 00	Classification is determined by the general rules 1 and 6 for the interpretation of the Combined Nomenclature (GIR), note 2 to Section VI, note 3 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00. As the product is put up in packings of a kind sold by retail, suitable for use as a cosmetic or toilet preparation, it is considered to be a cosmetic or toilet preparation. Its classification in Chapter 25 or Chapter 30 is therefore excluded (see note 2(d) to Chapter 25 and note 1(e) to Chapter 30). The product is therefore to be classified under heading 3307 as other cosmetic or toilet preparations not elsewhere specified or included.
2. A product presented in liquid form and put up for retail sale in bottles containing 200 ml or 1 000 ml. The product consists of: — disodium phosphate (1-5 %), — potassium phosphate (1 %), — sterile water. Each bottle is equipped with an ergonomic eye cup, a dust cap and it is for a single use. According to the label, the product is used to rinse eyes in case of an emergency in order to neutralise acids and alkalis from the eyes.	3307 90 00	Classification is determined by the GIR 1 and 6, note 2 to Section VI, note 3 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00. As the product is not a separate chemically defined compound, its classification in heading 2835 as phosphates is excluded (see note 1 to Chapter 28). As the product is put up in packings of a kind sold by retail, suitable for use as a cosmetic or toilet preparation, it is considered to be a cosmetic or toilet preparation. Its classification in Chapter 30 is therefore excluded (see note 1(e) to Chapter 30). The product is therefore to be classified under heading 3307