Commission Implementing Regulation (EU) No 1204/2011 of 18 November 2011 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 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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) No 1204/2011. (See end of Document for details)*

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, 18 November 2011.

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 1204/2011. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A handheld, interchangeable device comprising a flash lamp, a lens, a trigger button and an indicator light (so-called "intense pulse light (IPL) handpiece"). The device generates intense pulsed light at different pulse widths of up to 100 ms, a wavelength of 650-1 200 nm, a spot size of 16 x 46 mm and a maximum fluence of 45 J/ cm^2. It works only in conjunction with a machine (the "base unit") from which it receives power, control signals and cooling fluid. The "base unit" comprises a power supply, a control unit with a display and a cooling unit and it is also able to work with "laser handpieces". When connected to the "base unit", the device is used for specific cosmetic treatments, for example, permanent hair removal.	8543 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and by the wording of CN codes 8543 and 8543 90 00. As the intense pulse light generated by the flash lamp is not a laser beam, classification under heading 9013 as a laser is excluded. Given its characteristics and objective properties, namely its construction of an electronic nature, the device is not similar to an interchangeable tool (see note 1(o) to Section XVI). The device when working in conjunction with the "base unit" is identifiable as a working machine which performs an individual function not specified or included elsewhere in Chapter 85. The device is essential for the functioning of the machine as the machine cannot function without it. The device is therefore to be classified under CN code 8543 90 00 as a part of other electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85.
2. A handheld, interchangeable device comprising a solid state laser, a lens, a spot size selection switch and a trigger button (so-called "laser handpiece"). The device generates laser light at different pulse	8543 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and by the wording of CN codes 8543 and 8543 90 00. As the laser is specifically designed for generating