Commission Regulation (EU) No 111/2011 of 7 February 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 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 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, 7 February 2011.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article in the form of a conical piece of titanium having, at its lower end, a shank with an external thread (so-called ‘artificial tooth stump’). It is for use in dentistry. It is intended to be screwed into an artificial tooth root implanted in the jaw and connect the root with the artificial crown. At importation, it is in a sterilised packing. [a] See images.	9021 29 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 b) to Chapter 90 and by the wording of CN codes 9021 and 9021 29 00. Due to its design, the product is for specific use in dentistry and cannot be considered to be a ‘part of general use’ as referred to in Note 2 to Section XV. Therefore, classification under Section XV is excluded. The article, being a part of a dental fitting, is to be classified under heading 9021 which includes various dentists’ accessories for making dental crowns or dentures (see also the Harmonised System Explanatory Notes to heading 9021 (III) (B) (4)). The product is therefore to be classified under CN code 9021 29 00 as a part of a dental fitting.

a The images are purely for information.