Commission Regulation (EC) No 323/2008 of 8 April 2008 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION REGULATION (EC) No 323/2008

of 8 April 2008

concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 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 codes indicated in column 2 of that table.

Changes to legislation: Commission Regulation (EC) No 323/2008 is up to date with all changes known to be in force on or before 08 April 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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 20th 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, 8 April 2008.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** Commission Regulation (EC) No 323/2008 is up to date with all changes known to be in force on or before 08 April 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. Spectacle-shaped supple plastic article containing a coloured liquid solution with the following composition (% by volume): — 40 water — 60 propylene glycol This product is designed to relieve headaches when applied to the face having first been cooled in a refrigerator.	3824 90 97	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3824, 3824 90 and 3824 90 97. The solution contained in the plastic envelope is used as a coolant and gives the product its essential character of a preparation of heading 3824. The article does not have a therapeutic or prophylactic effect, within the meaning of Chapter 30.
2. Envelope made of plastic sheets containing a mixture of water and oil for inserting in the cups of swimming suits or bras.	3926 20 00	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3926 and 3926 20 00. As the article is designed for inserting in the cups of swimming suits or bras for woman, it is, within the meaning of heading 3926, considered to be a clothing accessory of subheading 3926 20 00.
3. Fabric tissue article in the form of a belt, containing common wheat grains, that after being heated by microwave, is used to relieve lower back pain.	1001 90 99	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 1001, 1001 90 and 1001 90 99. The common wheat contained in the belt is used to transfer stored heat and gives the product its essential character of a cereal of heading 1001. The article does not have a therapeutic or prophylactic effect, within the meaning of Chapter 30.