Commission Regulation (EC) No 1440/2007 of 5 December 2007 concerning the classification of certain goods in the Combined Nomenclature

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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 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 Regulation (EC) No 1440/2007. (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 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, 5 December 2007.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 1440/2007. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. Small envelope, of approximate dimensions 40 × 50 mm, self-adhesive, consisting of two heat-sealed foils of a plastic and aluminium complex, and containing a sample of perfume in the form of a gel. It is printed with the name of the perfume. The foil can be lifted to reveal the sample of perfume in a quantity sufficient to give fragrance when rubbed onto the wrists. The product is not intended for retail sale. It is intended to be stuck onto brochures, leaflets, cards, or advertising pages of magazines printed with images and text designed to advertise a specific perfume.	3303 00 10	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 to Section VI and the wording of CN codes 3303 00 and 3303 00 10. The product has to be classified as a perfume in subheading 3303 00 10 because the perfume is present in a quantity sufficient to give fragrance to the human body.
2. Printed page of advertising, of A4 format, partially or completely folded. The page is covered under the fold with a sample of perfume in the form of microcapsules, a paste or a powder. The fold is heat-sealed. The fold can be lifted to reveal the sample of perfume in a quantity insufficient to give fragrance when rubbed onto the wrists. The product is not intended for retail sale. It is intended to be placed within magazines and similar articles printed with images and text designed to advertise a specific perfume.	4911 10 90	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and the wording of CN codes 4911, 4911 10 and 4911 10 90. The product cannot be classified in subheading 3303 00 10 because the perfume is present in a quantity insufficient to give fragrance to the human body. The product has to be classified in subheading 4911 10 90 as printed advertising material because the printed advertising provides its essential character (Harmonized System Explanatory Notes to Chapter 49, General, 1st paragraph).