Commission Regulation (EC) No 1417/2007 of 28 November 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 1417/2007. (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, 28 November 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 1417/2007. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
1. Set for nail decorating consisting of: 48 false nails a small tube of glue a nail file a manicure stick and decorating stickers for the nails. The false nails are moulded plastic and are present in a variety of sizes. The set is put up for retail sale.	3926 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 3926, 3926 90 and 3926 90 97. The articles, as presented, constitute a set in the sense of general interpretative rule 3(b). The set does not consist of manicure products of subheading 3304 30 00 as it includes the addition of false nails stuck over the fingernail and does not include manicure preparations which simply care for and beautify the hand and the natural nails (Harmonised System Explanatory Notes to heading 3304, (B)). The set consists of different articles and is to be classified in subheading 3926 90 97 according to the plastic false nails, which give the set its essential character.
2. Moulded plastic false nails. They are designed to be bound to the natural nail using an acrylic bonding solution. They are packaged in quantities of 50, of the same size.	3926 90 97	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 3926, 3926 90 and 3926 90 97. The products are not considered to constitute manicure products of subheading 3304 30 00 as they entail the addition of false nails stuck over the fingernail and do not consist of manicure preparations which simply care for and beautify the hand and the natural nails (Harmonised