

COMMISSION REGULATION (EC) No 119/2008
of 7 February 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 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 20th day following 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 2008.

For the Commission
László KOVÁCS
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1352/2007 (OJ L 303, 21.11.2007, p. 3).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A hair removal and skin treatment apparatus working by means of intense pulsed light (IPL) technology with the following dimensions: 34,5 (H) × 30,5 (W) × 50,5 (D) cm and a weight of 25 kg.</p> <p>The apparatus is designed for hair removal and for skin treatment ranging from purely cosmetic rejuvenation to removing age spots, uneven pigmentation and thread veins. It is used in beauty parlours.</p> <p>The apparatus contains an electric motor for cooling; the motor does not play a role in the hair removal or skin treatment process.</p>	8543 70 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8543, 8543 70 and 8543 70 90.</p> <p>As the hair removal process is by means of IPL technology and not by means of gripping the hair and plucking it out at the root with an electric motor involved in this process, classification under heading 8510 as a hair-removing appliance with self-contained electric motor is excluded (see the HS Explanatory Notes to heading 8510).</p> <p>Classification under heading 9018 as a medical instrument or appliance is also excluded as the apparatus does not provide any medical treatment and is not used in professional practice (see the HS Explanatory Notes to heading 9018).</p> <p>The device is to be classified under heading 8543 because it is an electrical apparatus, having an individual function, not specified or included elsewhere in Chapter 85.</p>