

Case C-356/93

**Techmeda Internationale Medizinisch-Technische
Marketing- und Handels-GmbH & Co. KG**

v

Oberfinanzdirektion Köln

(Reference for a preliminary ruling
from the Bundesfinanzhof)

(Common Customs Tariff — Tariff headings — Test for diagnostic determination
of the cholesterol level of blood plasma)

Opinion of Advocate General Van Gervan delivered on 14 April 1994 I - 2373
Judgment of the Court (Third Chamber), 2 June 1994 I - 2380

Summary of the Judgment

Common Customs Tariff — Tariff headings — Test for diagnostic determination of the cholesterol level of blood plasma which includes as its essential characteristic a card consisting of reagent-impregnated paper covered with permeable material and glued to a plastic backing — Classification under subheading 4823 9090 of the combined nomenclature

I - 2371

The combined nomenclature in force in 1991 under Regulation No 2472/90 must be interpreted as meaning that a product for determining the cholesterol level of blood plasma put up in a set for retail sale comes within Chapter 48 concerning paper, paperboard and other analogous products, where the essential characteristic of the product is a test card consisting of reagent-impregnated paper glued to a plastic backing and of permeable material superimposed on the glued paper, and where only the reagent-impregnated paper is capable of detecting the cholesterol level of blood deposited on the test card. Since, owing to its dimensions and in view of Note 7 to Chapter 48, the product set cannot be classified under heading No 4811, and there being no other appropriate subheading, it falls under residual subheading No 4823 9090.