



Reports of Cases

Case C-288/15

Medical Imaging Systems GmbH (MIS)
v
Hauptzollamt München

(Request for a preliminary ruling from the Finanzgericht München)

(Reference for a preliminary ruling — Regulation (EEC) No 2658/87 — Common Customs Tariff — Tariff classification — Subheading 6211 33 10 00 0 — Aprons — Anti-radiation protective coats)

Summary — Judgment of the Court (Eighth Chamber), 9 June 2016

1. *Customs union — Common Customs Tariff — Classification of goods — Criteria — Objective characteristics — Scope — Purpose of the product — Included — Conditions*
2. *Customs union — Common Customs Tariff — Tariff headings — Interpretation — Explanatory notes to the combined nomenclature — No binding force*

(Council Regulation No 2658/87, as amended by Regulation No 927/2012)

3. *Customs union — Common Customs Tariff — Classification of goods — Anti-radiation protective apron-coat consisting of man-made fibres and containing an internal layer consisting principally of antimony giving it its anti-radiation protection character — Classification as industrial and occupational clothing in subheading 6211 33 10 00 0 of the combined nomenclature and not as an antimony article for the purposes of heading 8110 of that nomenclature*

(Council Regulation No 2658/87, as amended by Regulation No 927/2012, Annex I)

4. *Customs union — Common Customs Tariff — Classification of goods — Criteria — General rule 3(b) for the interpretation of the combined nomenclature — Conditions under which applicable*

(Council Regulation No 2658/87, as amended by Regulation No 927/2012)

1. See the text of the decision.

(see paras 22, 24)

2. See the text of the decision.

(see para. 23)

3. The Combined Nomenclature set out in Annex I to Regulation No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Implementing Regulation No 927/2012, must be interpreted as meaning that an anti-radiation protective apron-coat, consisting

of man-made fibres and designed to be worn solely or mainly in order to provide protection to persons exposed to radiation during their professional activities, must be classified in subheading 6211 33 10 00 0 of that nomenclature, due to its objective characteristics and properties, including, in particular, its external appearance, without it being necessary to refer to the components conferring on the product in question its essential character.

The fact that those goods contain an internal layer consisting principally of antimony, which gives them their anti-radiation protection character, does not suffice for them to be classified as an antimony article, covered by heading 8110 of the combined nomenclature.

(see paras 26, 32, 34, operative part)

4. See the text of the decision.

(see paras 28, 29)