

## II

(Non-legislative acts)

## REGULATIONS

**COMMISSION IMPLEMENTING REGULATION (EU) No 972/2014****of 11 September 2014****concerning the classification of certain goods in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 <sup>(1)</sup>, 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 provisions of the Union, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 <sup>(2)</sup>. That period should be set at three months.
- (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 which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

*Article 3*

This Regulation shall enter into force on the twentieth 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, 11 September 2014.

*For the Commission,  
On behalf of the President,  
Algirdas ŠEMETA  
Member of the Commission*

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## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A liquid product consisting of a silane, MDP phosphate monomer, dimethacrylate resins, 2-hydroxyethyl-methacrylate (HEMA), a copolymer, filler, ethanol, water and initiators. It is intended for dental use.</p> <p>The product prepares the surface of tooth cavities for bonding with filling material. It can also be used for root desensitisation, for sealing of dentine prior to cementation of amalgam restorations, as protective coating for glass ionomer restorative materials or for bonding of pit and fissure sealants.</p>	3006 40 00	<p>Classification is determined by the general rules 1, 3(a) and 6 for the interpretation of the Combined Nomenclature, note 4(f) to Chapter 30 and the wording of CN codes 3006 and 3006 40 00.</p> <p>Given its objective characteristics, namely the presence of ethanol and water, the product is more fluid than a traditional filler and capable of easily infiltrating into the tooth.</p> <p>Although the product has the appearance of an adhesive, its use is that of a primer on teeth, in order to activate the dentine on the surface for bonding with the filling material. The product remains on the tooth during and after the treatment and becomes an integral part of the filling.</p> <p>Classification under heading 3506 as glue is excluded as heading 3006 provides the more specific description. In addition, some of the intended uses (root desensitisation, sealing of dentine and use as protective coating) are not typical of glue.</p> <p>The product is therefore to be classified under CN code 3006 40 00 as dental cements and other dental fillings.</p>