

COMMISSION IMPLEMENTING REGULATION (EU) 2020/1288
of 9 September 2020
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (5) The Customs Code Committee has not delivered an opinion within the time limit laid down by its Chair,

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 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

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*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 September 2020.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product consisting of a colourless liquid in a small cylindrical container, holding 2 ml, with one fine brush on the detachable cap. The brush is designed to be used to apply the liquid.</p> <p>The product is a conditioner for eyelashes and is intended to be used to moisturise and nourish them. It helps protecting them from brittleness and breakage and extending the growth phase of the eyelashes and therefore their lifespan.</p> <p>The product contains the following main ingredients:</p> <ul style="list-style-type: none"> — biotin, — dechloro dihydroxy difluoro ethylcloprostenolamide, — biotinoyl tripeptide-1, — calendula extract, — ginseng extract. <p>The product is presented in a cardboard box, put up for retail sale.</p>	3304 99 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3304 and 3304 99 00.</p> <p>Classification under heading 3305 is excluded as the product is a preparation applied to hair on parts of the human body other than the scalp (see also the Harmonized System Explanatory Note (HSEN) to heading 3305, exclusion note).</p> <p>As the product helps improving flexibility, moisture, and shine, it is considered as a beauty preparation (see also the HSEN to heading 3304, (A)(3)). Therefore, classification under heading 3307 as 'other perfumery, cosmetic or toilet preparations, not elsewhere specified or included' is excluded.</p> <p>Consequently, the product is to be classified in CN code 3304 99 00 as a beauty preparation.</p>