

COMMISSION IMPLEMENTING REGULATION (EU) 2022/556
of 1 April 2022
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 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 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 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, 1 April 2022.

*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 set described as a “composite system for dental repair” put up for retail sale in a carton box in which all the elements are presented together with an instruction for use.</p> <p>The set is composed of:</p> <ul style="list-style-type: none"> — Opaquer pastes (2 × 2ml); — Body, Cervical, Incisal, Translucent pastes (4 × 4g); — Metal Photo Primer (1 × 7ml); — Brush (1 handle + 10 tips); — Disposable dishes; — Paper pad; — Light shield cover. <p>The pastes, which are composite materials, are based on methacrylates and an inorganic filler and are presented in syringes ready for use.</p> <p>The photo primer is an adhesive liquid, which bonds metals and composite materials together.</p> <p>The components of the set are presented to be used together in dentistry to manufacture crowns (temporary and permanent), bridges, inlays, onlays, veneers and anterior jacket crowns, as well as for repair of restorations and as dental fillings.</p>	3006 40 00	<p>Classification is determined by general rules 1, 3 (b) 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>Classification under heading 9021 is excluded, as the product is not a prefabricated product (such as a crown) that resemble in appearance any defective part of the body (see also the Harmonized System Explanatory Note to heading 9021, Section III, first paragraph and Part (B), point (4) and the first sentence of the second subparagraph).</p> <p>The composite materials filled in syringes are the components that give the set its essential character. They can be used in dentistry as dental fillings, which are covered by heading 3006 (note 4 (f) to Chapter 30, see also the above mentioned Harmonized System Explanatory Note to heading 9021, Section III, Part (B), second subparagraph, first sentence).</p> <p>Classification under heading 3824 and under heading 3906 is excluded as the product is more specifically covered by the wording of Note 4 (f) to Chapter 30, as a dental filling.</p> <p>Consequently, the product is to be classified in CN code 3006 40 00 as other dental fillings.</p>