COMMISSION REGULATION (EC) No 455/2007

of 25 April 2007

concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 [1], 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 Community provisions, 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 codes 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(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 codes indicated in column 2 of that table.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

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, 25 April 2007.

For the Commission
László KOVÁCS
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 301/2007 (OJ L 81, 22.3.2007, p. 11).

[2] OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A preparation in the form of an alcoholic solution put up in pipettes for retail sale. The composition is as follows: — fipronil (ISO) 10 g — butylated hydroxyanisole (BHA, E 320) 0,02 g — butylated hydroxytoluene (BHT, E 321) 0,01 g — excipient q.s.p. 100 ml The preparation, containing a substance showing an insecticide and acaricide activity against parasites such as fleas, ticks and lice, is used externally on pets (dogs and cats).	3808 91 90	Classification is determined by General Rules 1, 3a and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3808, 3808 91 and 3808 91 90. See also HS Explanatory Notes to heading 3808 and subheadings 3808 91 to 3808 99. The preparation does not have a therapeutic or prophylactic effect, within the meaning of heading 3004.
2. A preparation in the form of an alcoholic solution put up in spray (sprayer, pump) for retail sale. The composition is as follows: — fipronil (ISO) 0,25 g — excipient q.s.p. 100 ml The preparation, containing a substance showing an insecticide and acaricide activity against parasites such as fleas, ticks and lice, is used externally on pets (dogs and cats).	3808 91 90	Classification is determined by General Rules 1, 3a and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3808, 3808 91 and 3808 91 90. See also HS Explanatory Notes to heading 3808 and subheadings 3808 91 to 3808 99. The preparation does not have a therapeutic or prophylactic effect, within the meaning of heading 3004. The preparation does not contain any ingredients which give the product the properties of a toilet preparation for animals. Consequently it is excluded from heading 3307.