COMMISSION IMPLEMENTING REGULATION (EU) No 1172/2012

of 3 December 2012

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 [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 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 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 code 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, 3 December 2012.

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

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Wipes made of non-wovens with a size of approximately 15 cm x 20 cm, put up in individual plastic bags for retail sale. The wipes are impregnated with water (98,32 %), propylene glycol (1 %), perfume (0,3 %), tetrasodium EDTA (0,2 %), aloe vera extract (0,1 %), bronopol (0,05 %), citric acid (0,02 %), mixture of methylchloroisothiazolinone and methylisothiazolinone (0,01 %). According to the information provided, the product is used as a refreshing wipe.	3307 90 00	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, Note 2 to Section VI, Note 4 to Chapter 33 and the wording of CN codes 3307 and 3307 90 00. As the product does not contain soap or detergent classification under heading 3401 is excluded (see Harmonised System Explanatory Notes to heading 3401, exclusion (c)). As the product is used as a refreshing wipe, rather than for the care of the skin, and contains perfume, classification under heading 3304 is excluded. Although the product contains a small amount of aloe vera extract, which has a skin care function, this does not give the product its essential character. The product fulfils the conditions set out in Note 4 to Chapter 33 (see also the Harmonised System Explanatory Notes to heading 3307, point (V) (5)). The product is therefore to be classified under heading 3307 as other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.