

Commission Regulation (EC) No 1439/2007 of 5 December 2007  
concerning the classification of certain goods in the Combined Nomenclature

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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<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 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<sup>(2)</sup>.
- (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.

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**Status:** Point in time view as at 05/12/2007.

**Changes to legislation:** Commission Regulation (EC) No 1439/2007 is up to date with all changes known to be in force on or before 12 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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### *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 20th day following 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, 5 December 2007.

*For the Commission*

László KOVÁCS

*Member of the Commission*

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## ANNEX

| Description of the goods<br>(1)   | Classification(CN-code)<br>(2) | Reasons<br>(3) |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
|---|--------------------------------|----------------|---|---|----------|---|---|--------------|----|---|--------------|---|---|-------------|---|---|---------------|---|---|---------|----|------------|--|
| <p>Set consisting of several plasters and pads which contain the following ingredients (% by weight):</p> <table border="1" data-bbox="240 645 608 1272"> <tr> <td data-bbox="240 645 427 719">—</td> <td data-bbox="427 645 608 719">Tourmaline</td> <td data-bbox="427 645 464 719">4</td> </tr> <tr> <td data-bbox="240 719 427 792">—</td> <td data-bbox="427 719 608 792">Chitosan</td> <td data-bbox="427 719 464 792">5</td> </tr> <tr> <td data-bbox="240 792 427 889">—</td> <td data-bbox="427 792 608 889">Wood vinegar</td> <td data-bbox="427 792 464 889">30</td> </tr> <tr> <td data-bbox="240 889 427 985">—</td> <td data-bbox="427 889 608 985">Pearl powder</td> <td data-bbox="427 889 464 985">4</td> </tr> <tr> <td data-bbox="240 985 427 1081">—</td> <td data-bbox="427 985 608 1081">Pure silica</td> <td data-bbox="427 985 464 1081">4</td> </tr> <tr> <td data-bbox="240 1081 427 1178">—</td> <td data-bbox="427 1081 608 1178">Glycolic acid</td> <td data-bbox="427 1081 464 1178">3</td> </tr> <tr> <td data-bbox="240 1178 427 1272">—</td> <td data-bbox="427 1178 608 1272">Dextrin</td> <td data-bbox="427 1178 464 1272">50</td> </tr> </table> | —                              | Tourmaline     | 4 | — | Chitosan | 5 | — | Wood vinegar | 30 | — | Pearl powder | 4 | — | Pure silica | 4 | — | Glycolic acid | 3 | — | Dextrin | 50 | 3824 90 98 | <p>Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 3824, 3824 90 and 3824 90 98.</p> <p>The product cannot be considered to be a preparation for the care of the skin nor for the care of the foot as it is not designed primarily for that purpose (Harmonized System Explanatory Notes to heading 3304, (A) (3), and (B)).</p> <p>The pads give the essential character to the product. They do not provide a scientifically tested therapeutic effect, by reducing toxicity in the whole body and cannot be classified in either heading 3004 or 3005. They have to be classified as other chemical preparations not elsewhere specified or included.</p> |
| —   | Tourmaline                     | 4              |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Chitosan                       | 5              |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Wood vinegar                   | 30             |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Pearl powder                   | 4              |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Pure silica                    | 4              |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Glycolic acid                  | 3              |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| —   | Dextrin                        | 50             |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |
| <p>According to the information on the package the product is intended to improve circulation of blood in the feet to activate the metabolism of the cellular tissue and detoxify the body. The pads are to be worn on the soles of the feet for 8-10 hours with the aid of the plasters supplied. The product is presented in a folding card pack for individual sale.</p>   |                                |                |   |   |          |   |   |              |    |   |              |   |   |             |   |   |               |   |   |         |    |            |  |

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- (1) [OJ L 256, 7.9.1987, p. 1](#). Regulation as last amended by Regulation (EC) No 580/2007 ([OJ L 138, 30.5.2007, p. 1](#)).
- (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](#)).

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