

COMMISSION REGULATION (EC) No 1414/2004
of 28 July 2004
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 also apply 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 the said general rules, the goods described in column 1 of the table set out in the Annex to this Regulation should be classified under the CN code indicated in column 2, by virtue of the reasons set out in column 3.

(4) It is appropriate to provide that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 20th 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, 28 July 2004.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 2344/2003 (OJ L 346, 31.12.2003, p. 38).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the Act of Accession of 2003.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Eye-care product (ophthalmic solution) composed of the following ingredients:</p> <p>Active Ingredient: Polyvinyl alcohol (lubricant) 1,4 %,</p> <p>Other ingredients:</p> <ul style="list-style-type: none"> — sodium chloride (tonicity agent) — sodium dihydrogenphosphate (buffering agent) — disodium hydrogenphosphate (buffering agent) — benzalkonium chloride (preservative) — disodium edetate (chelating agent) — hydrochloric acid (pH adjuster) — sodium hydroxide (pH adjuster) — purified water, q.s to 100 % (vehicle) <p>The product is put up for retail sale (15 ml dropper bottle) with indications on dosage and use.</p>	3004 90 19	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3004, 3004 90 and 3004 90 19.</p> <p>The product is prepared and put up for therapeutic use as a lubricant and artificial tear in dry-eye and other ocular irritation syndromes.</p> <p>The preparation is not for use as a contact lens or artificial eye solution of heading 3307.</p>