



Customs Flash Belgium

Classification of medical screws in the Combined Nomenclature



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Published on 14 November 2014, (EU) No [1212/2014](#), [1213/2014](#) and [1214/2014](#) lay out the classifications for three different types of **titanium implantable screws**. These Regulations were issued by the European Commission to ensure a uniform interpretation and application of the Combined Nomenclature across Member States (Council Regulation (EEC) n° [2658/87](#) of 23 July 1987 on the tariff and statistical nomenclature and the Common Customs Tariff).

Interpretations on the classification of these screws diverged across Member States, where some considered them to be no more than articles of titanium under heading 8101, while others recognised their implantable nature as a reason to categorise them as fracture appliances under heading 9021.

The Regulations published on 14 November imply a separation in heading based on the obvious 'medical' nature (or not) of the screws. Hence, standard titanium screws ((EU) No [1212/2014](#)) will be classified as "other articles of titanium", under heading 8108, regardless of the fact that they are used in trauma surgery.

However, screws which present a special feature that distinguishes them from normal screws, such as the presence of a cannulated shaft ((EU) No [1213/2014](#)) or of a special polyaxial (movable) head and locking cap ((EU) No [1214/2014](#)), are excluded from heading 8108 and are to be classified in heading 9021 as "fracture appliances".

Companies which possess and wish to use a BTI which does not conform to the above may continue invoking it until 14 February 2015.

What does it mean for you?

Since these two headings face different import rates, an incorrect classification can result in over- or underpayment of customs duties and VAT, as well as the potential application of penalties, interests, and blocked supply chains. This also means that these regulations might have an impact on the pricing/contractual terms of products.

What to do?

Companies dealing with medical screws should verify that their product classification is in line with the above Regulations.

Deloitte's Customs and Global Trade team will continue to monitor European Commission Regulations concerning goods in the Combined Nomenclature and inform the market of new developments. Additionally, Deloitte can help companies verify the accuracy of their product commodity codes.

Contacts

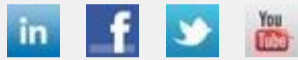
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