



## Customs Flash Belgium

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### **Classification of medical screws: Regulation (EU) 1212/2014 repealed**

#### Facts for repealing

Implementing Regulation (EU) No 1212/2014 (hereafter Reg.1212/2014) classified medical or implant screws under CN code 8108 90 90. The reasoning behind this classification was that due to their objective characteristics and properties, the screws should be considered as being of "general use".

The Court of Justice of the European Union (CJEU) needed to consider whether implant screws, which are solely intended to be implanted in the human body, can be classified under CN heading 9021 (CJEU 26 April 2017, C-51/16, *Stryker EMEA Supply Chain Services BV*, ECLI:EU:C:2017:298).

In its judgment, the CJEU observed that the criteria for consideration are not limited to the product's objective characteristics and properties, but more importantly:

- The quality of their manufacture
- Their high degree of precision
- Their method of manufacture
- The specificity of their purpose

The CJEU judgment thus opposes Regulation 1212/2014.

Consequently, Regulation 1212/2014 is repealed by Implementing Regulation (EU) 2017/2243 of 30 November 2017 (hereafter Reg. 2017/2243).

## What does it mean for you?

Following Reg. 1212/2014's repeal, surgical screws can no longer be classified under CN heading 8108, for which a 7% duty rate is due.

In addition, for companies dealing with medical implant screws classified under CN heading 8108, a refund procedure on the grounds of Reg. 2017/2243 should be considered.

Deloitte's Global Trade Advisory team is readily available to assist with refund files for overcharged import duties, as well as any additional questions or concerns on the repeal of Reg. 1212/2014 by Reg. 2017/2243.

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## Contacts

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