

## Customs Flash

### Commission repeals regulation involving classification of goods under the CN

#### Introduction

On 30 November 2017, the European Commission issued [Implementing Regulation 2017/2243](#), which repeals [Implementing Regulation \(EU\) No 1212/2014](#) concerning the classification of certain goods in the Combined Nomenclature (CN), based on a decision issued by the Court of Justice of the European Union (CJEU) on 26 April 2017. At issue was the classification of medical implant screws under CN code 8108 9090, which were classified as being of “general use” due to their objective characteristics and properties.

The CJEU had held that the implant screws, which are used solely during trauma surgery for setting fractures, had been classified incorrectly. The court noted that the criteria for consideration are not limited to the objective characteristics and properties of a product, but also include the quality and method of their manufacture; degree of precision; and specificity of their purpose. Therefore, classification of the medical implant screws cannot be considered of general use.

#### What does this mean for you?

Following the repeal of Implementing Regulation 1212/2014, 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 should be considered.

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

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