



TC03486

Appeal number: TC/2013/00162

Customs duty – TARIC classification code for specialist lamp used for dentistry – whether proper to code 9018 49 90 00 (“Other instruments and appliances, used in dental sciences/other/other” under the heading “Instruments and appliances used in medical, surgical, dental or veterinary sciences...”) or to code 9405 40 99 90 (“Other electric lamps and lighting fittings/other/of other materials/other/other” under the heading “Lamps and lighting fittings...not elsewhere specified or included...”) – held the former – appeal allowed

**FIRST-TIER TRIBUNAL
TAX CHAMBER**

A-DEC DENTAL UK LIMITED

Appellant

-and-

**THE COMMISSIONERS FOR HER MAJESTY’S
REVENUE & CUSTOMS**

Respondents

**TRIBUNAL: JUDGE KEVIN POOLE
MRS SHAMEEM AKHTAR**

Sitting in public in Priory Court, Birmingham on 13 February 2014

Karl O’Higgins, General Manager, for the Appellant

Jonathan Bremner of counsel, instructed by the General Counsel and Solicitor to HM Revenue and Customs, for the Respondents

DECISION

Introduction

1. This decision concerns the classification, for customs duty purposes, of
5 specialist lamps for use in dentistry, of a type attached to or used in conjunction with
a dentist's chair and specifically designed for inspecting the oral cavity as part of
dental diagnosis and treatment.

The facts

2. The Appellant imports a range of specialist dental equipment into the UK,
10 including dental chairs and all the associated equipment. The subject matter of this
appeal was its range of dental operating lights. As imported, the lights are attached to
a pivoting arm which, in turn, can be mounted either on a dental chair or on some
other place, such as the wall or ceiling of the dental surgery. They are produced in
15 conformity with the relevant ISO standard (9680) for such lights and their
construction makes them essentially unsuitable for any other use. The colour
temperature, intensity, rendering index and pattern of light they produce is very
specific to the illumination of the oral cavity during dentistry. They are classified
under the EU's Medical Devices Directive as a Class 1 device.

3. Following a compliance assurance visit on 29 May 2012, HMRC highlighted
20 some concerns about the correct tariff classification of the lamps in question.

4. Whilst the correct classification remains in dispute, the amounts involved are
not. The Appellant provided HMRC with details of all relevant importations, from
which HMRC calculated an unpaid duty figure of £8,689.74 (and import VAT of
£1,446.52), which was reflected in a post-clearance demand note (C18) issued on 12
25 October 2012. The amounts claimed were reduced to £7,897.85 of duty and
£1,327.73 of VAT following HMRC's statutory review of their decision (on the basis
that some of the importations took place more than three years before the issue of the
post-clearance demand). The duty rate applied was 2.7% (the rate applicable to
30 imports proper to code 9405 40 99 90), as opposed to the 0% rate applicable to goods
proper to code 9018 49 90 00, as originally declared.

5. On 4 December 2012, HMRC issued their formal review letter, which
confirmed their earlier decision (subject to the minor adjustments referred to above).
The Appellant appealed to the Tribunal on 24 December 2012.

The general legal background

35 6. The essential dispute between the parties, therefore, is the correct
classification of the relevant goods for customs purposes. This is determined by
reference to the Combined Nomenclature ("CN") issued by the EU.

7. The basic law underpinning this appeal, and in particular the correct approach
to interpreting the CN was not materially in dispute between the parties. We do not
40 therefore propose to set it out at length in this decision. The judgment of Henderson J

in the High Court in *HMRC v Flir Systems AB* [2009] EWHC 82 (Ch) provides, at [7] to [14], a brief summary of that law, as follows:

5 ‘[7] The EU is a contracting party to the International Convention on the Harmonised Commodity Description and Coding System, generally known as “the Harmonised System”. The Convention requires that the tariffs and nomenclatures of contracting states conform to the Harmonised System, and all contracting states therefore use the headings and sub-headings of the Harmonised System. The system is administered by the World Customs Organisation in Brussels, which publishes explanatory notes to the Harmonised System known as “HSEs”.

10 [8] At Community level, the amount of customs duties on goods imported from outside the EU is determined on the basis of the Combined Nomenclature (“CN”) established by art 1 of Council reg 2658/87 and art 20.3 of reg 2913/92. The CN is re-issued annually. It comprises three elements:

- (a) the nomenclature of the Harmonised System;
- (b) Community sub-divisions to that nomenclature; and
- (c) the preliminary provisions, additional section or chapter notes and footnotes relating to CN sub-headings.

20 [9] The CN uses an eight-digit numerical system to identify a product, the first six digits of which are those of the Harmonised System, while the two following digits identify the CN sub-headings, of which there are about ten thousand. Where there is no Community sub-heading, these two digits are “00”. There may also be ninth and tenth digits which identify further Community (TARIC) sub-headings, of which there about eighteen thousand.

25 [10] Apart from the HSEs to which I have already referred, the European Commission also issues Explanatory Notes of its own to the CN which are known as “CNENs”.

30 [11] The Court of Justice of the European Communities (“the ECJ”) has repeatedly stated that the decisive criterion for the tariff classification of goods must be sought in their objective characteristics and properties as defined in the wording of the relevant heading of the CN and of the notes to the sections or chapters of the CN. The two categories of Explanatory Notes, that is to say the HSEs and the CNENs, are an important aid to the interpretation of the scope of the various tariff headings, but do not themselves have legally binding force. The content of the Explanatory Notes must therefore be compatible with the provisions of the CN, and cannot alter the meaning of those provisions. See, for example, Case C-495/03 *Intermodal Transports BV v Staatssecretaris van Financien* [2005] ECR I-8151, at paras 47 and 48.

5 [12] Part 1 of the CN contains at s 1A the General Rules for the Interpretation of the CN. These General Rules are known as “GIRs”. Unlike the Explanatory Notes, they have the force of law (see [*Vtech Electronics (UK) plc v Customs & Excise Commissioners* [2003] EWHC 59 (Ch)] at para 16).

[13] So far as material, the GIRs provide as follows:

“Classification of goods in the Combined Nomenclature shall be governed by the following principles:

10 1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

2(a) . . .

15 (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The
20 classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When, by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:

25 (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as
30 equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

35 (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;

(c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

40 4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. . . .

5 6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context requires otherwise.”

10 [14] It can be seen that the General Rules quoted above provide a hierarchical set of principles, and if the correct classification can be ascertained at a given stage it is unnecessary to proceed any further.’

8. With this basic structure in mind, we are required to carry out our own exercise of allocating the goods which are the subject of this appeal to the appropriate subheading in the CN, by reference to their “objective characteristics and properties”.

15 9. The two relevant provisions of the CN with which we are concerned in this appeal are codes 9405 40 99 90 and 901849 90 00. The full texts of the two relevant headings (9018 and 9405) are set out in the annexe to this decision, with their associated sub-headings. The two codes for which the parties argue in this appeal have been highlighted by shading in the annexe, to show them in context.

20 10. It can readily be seen that if the goods fall under heading 9018, they would fall within a sub-heading which covers all instruments and appliances used in dental sciences with the exception of dental drill engines, burrs, discs, drills and brushes for use in them; it also excludes the various sub-headings that precede it (electro-diagnostic apparatus, ultra-violet/infra-red ray apparatus, and syringes, needles, catheters, cannulae and the like).

25 11. If on the other hand they fall under heading 9405, they would fall within a sub-heading covering “other electric lamps and lighting fittings” after excluding all the various types of such lamps and fittings as appear in the list before code 9405 40 99 90 (broadly, ceiling and wall light fittings, table/desk/bedside/floor-standing lamps, Christmas tree lights and searchlights/spotlights).

30 12. Neither party referred us to any relevant section notes relating to Section XVIII or XX (within which chapters 90 and 94 respectively are to be found) or to any relevant chapter or sub-heading notes contained in the respective chapters of the CN. As is made clear by GIR 1, the titles of chapters 90 and 94 are to be disregarded in interpreting the contents of those chapters. The only other material to which we were
35 referred for the purposes of interpretation was the content of the HSENs published in relation to the two headings 9018 and 9405.

40 13. We must therefore decide this appeal on the basis of our interpretation of the terms of headings 9018 and 9405 (and, where appropriate, the relevant sub-headings). The terms of the HSENs may assist us in our interpretation, but only to the extent they are “compatible” with the meanings of the relevant headings and sub-headings themselves.

14. The HSEs on Chapter 90 include the following:

“(1) General content and arrangement of the Chapter

This Chapter covers a wide variety of instruments and apparatus which are, as a rule, characterised by their high finish and high precision....

5 The Chapter includes in particular:

....

(C) Instruments and appliances for medical, surgical, dental or veterinary uses, or for related purposes”

15. The HSEs on heading 9018 include the following material part:

10 “This heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g. by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc.

15

The heading **does not cover:**

....

20 (r) Medical or surgical furniture, including that for veterinary use (operating tables, examination tables, hospital beds), dentists’ chairs not incorporating dental appliances of this heading, etc. (**heading 94.02**).”

16. The HSEs for heading 9018 then go on to set out further specific examples under five “groups”, closely associated with the six elements of heading 9018. The first of these groups is “(1) Instruments and appliances for human medicine or surgery”, which appears to address the “Instruments and appliances used in medical
25 [and] surgical sciences” elements of heading 9018. Various items are stated to be included in “this group”, including some chiropodists’ equipment and some items which would commonly be considered as opticians’ or optometrists’ equipment; also stated to be included under the heading 9018 in this “group” are:

30 “(R) **Lamps** which are specially designed for diagnostic, probing, irradiation etc purposes. Torches, such as those in the shape of a pen are **excluded (heading 85.13)** as are other lamps which are not clearly identifiable as being for medical or surgical use (**heading 94.05**).”

17. The second of the five “groups” is headed “(II) Dental instruments and appliances”, which is clearly intended to give examples of “instruments and
35 appliances used in dental science....” as referred to in heading 9018. This note however makes it clear that there is not a watertight partition dividing items used in “dental” activities from those used in “human medical/surgical” activities by starting

with the words “In addition to those common to this and the previous group (such as masks and other dental analgesic apparatus), the main instruments and appliances used in this category are:” (and it then goes on to list a number of items which are clearly quite specific to dentistry).

- 5 18. This same group of notes (headed “Dental Instruments and Appliances”) also contains the following text:

“The following also fall in this heading:

10 (i) **Dental drill engines** with swivel arm, whether on a separate base, for wall-mounting, or for fitting to the equipment described under (ii) below.

15 (ii) **Complete dental equipment on its base** (stationary or mobile unit). The main usual features are a frame carrying a compressor, a transformer, a control panel and other electrical apparatus; the following are also often mounted on the unit: a swivel arm drill, spittoon and mouth rinser, electric heater, hot air insufflator, spary, cautery instrument tray, diffused lighting, shadowless lamp, fan, diathermic apparatus, X-ray apparatus, etc.

20 Some types of this equipment are designed to operate by the use of abrasive materials (usually aluminium oxide) instead of with a drill; the abrasives are usually projected against the teeth by compressed gas (e.g. carbon dioxide).

25 (iii) **Spittoon mouth rinsers** whether on a base, stand or on swivel arms. They are usually combined with warm water supply and warm water syringe.

(iv) **Polymerisation devices** (light or heat), amalgamators, ultrasonic scalers, electrosurgery equipment, etc.

(v) **Devices for dental treatment** which operate by the use of lasers.

30 (vi) **Dentists’ chairs incorporating dental equipment** or any other dental appliances classifiable in this heading.

35 The heading **does not**, however, **include** dentists’ chairs not incorporating dental appliances of this heading; these dentists’ chairs fall in **heading 94.02** whether or not fitted with equipment such as lighting fittings.

40 It should, however, be noted that the heading **excludes** certain items of dental equipment mentioned in paragraph (ii) above, when they are presented separately; these are classified in their own respective headings, for example, compressors (**heading 84.14**), X-ray, etc., apparatus (**heading 90.22**). Heading **90.22** also covers X-ray, etc., apparatus designed for a separate stand, or for wall-mounting in dental

surgeries. Separately presented diathermy apparatus is, however, classified with the electro-medical apparatus of this heading (see Part (IV) below).”

19. The HSEs for heading 9405 include the following text:

5 “This heading covers in particular:

....

10 (3) **Specialised lamps**, e.g. darkroom lamps; machine lamps (presented separately); photographic studio lamps; inspection lamps (**other than those of heading 85.12**); non-flashing beacons for aerodromes; shop window lamps; electric garlands (including those fitted with fancy lamps for carnival or entertainment purposes or for decorating Christmas trees).

....

This heading also **excludes**:

15

(1) Medical diagnostic, probing, irradiation, etc., lamps (**heading 90.18**).”

Submissions

HMRC’s submissions

20 20. Mr Bremner rested his case on three alternative bases.

21. First he submitted that, when the wording of headings 9405 and 9018 were considered in the light of the related HSEs, it was clear that the goods were proper to heading 9405.

25 22. Second, he submitted that even if there were some doubt about whether the goods were proper to heading 9405 or 9018, the description in 9405 (“Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included”) was a “more specific” description of the dental lights than the description in 9018 (“Other instruments and appliances used in.... dental... science...”) and therefore, by reference to GIR3(a) the goods should be classified
30 under heading 9405.

23. Finally, he submitted that even if his first two arguments failed, the worst that could be said in relation to his second argument was that the descriptions in the two headings were equally specific and therefore, under GIR3(c), the goods should be allocated to heading 9405, being the later in numerical order of the two possibilities.

35 24. It can readily be seen that his second and third submissions ultimately rest on the strength of his first submission. If we are not wholly persuaded by it, then his

second and third submissions effectively provide alternative ways of still reaching the same conclusion despite being only partially persuaded by his underlying argument.

25. In making his submissions, Mr Bremner went straight to the HSEs, having acknowledged that they did not have “legally binding force” but were “a highly persuasive and important aid to interpretation”.

26. He pointed to the fact that the HSEs to heading 9405 explicitly referred to “specialised lamps” (including several examples – see [19] above) as being included within it. He asserted that the dental lights were “specialised lamps” (a proposition with which it is hard, in general, to disagree).

27. He acknowledged however that if dental lamps were “elsewhere specified or included” then they could be taken out of heading 9405. The only other provision that might include them was heading 9018 (sub-heading 9018 49) in Chapter 90.

28. When considering that possibility, he pointed to the fact that paragraph (ii) at [18] above made it clear that “complete dental equipment on its base” (whether or not including, as part of the complete unit, appropriate lighting) would be included under heading 9018; however the same HSE also said that “the heading excludes certain items of dental equipment mentioned in paragraph (ii) above, when they are presented separately; these are classified in their own respective headings.” He argued that this wording applied to the dental lights, when presented separately rather than as part of a set of “complete dental equipment on its base”.

29. Moreover, he pointed out, the paragraph following paragraph (vi) at [18] above made it clear that the draftsman of the HSEs considered that “lighting fittings” fitted to a dentists’ chair were not “dental appliances” within heading 9018.

30. Finally, he pointed to the fact that note (R) at [16] above (under the heading “Instruments and appliances for human medicine or surgery”) clearly differentiated between lamps “for medical or surgical use” and other (e.g., in his submission, dental) lamps. Mr Bremner said this differentiation was clear and intentional, and was backed up by the fact that the draftsman of the notes distinguished quite obviously and clearly between medicine/surgery (dealt with under one Group in the HSEs) and dentistry (dealt with in a different Group). This clear division was also reflected in the CN itself (which included, as a separate sub-heading under 9018, “other instruments and appliances, used in dental science”).

Appellant’s submissions

31. Mr O’Higgins reminded us that the goods were highly specialised for dental use and no other (Mr Bremner did not dispute this). He did not accept that it was legitimate to draw an artificial distinction between medicine/surgery and dentistry. Dentistry was just a branch of both medicine and (where relevant) surgery. He pointed to the fact that there was a great deal of overlap between the items mentioned under the “human medicine/surgery” list in the HSEs and the “dental” list.

32. In his submission, the highly specialised nature of these dental lights (which were covered by the Medical Devices Directive and were used exclusively by healthcare professionals) made it more appropriate for them to be considered alongside similar specialist medical/dental appliances (under heading 9018) than in a “catch all bucket” covering a wide range of general lighting equipment (under heading 9405).

Discussion and conclusion

33. Our starting point must be the wording of the two relevant sub-headings (which, of necessity, includes the wording of the associated headings and sub-headings within which they fall). It is clear that the law requires us to interpret these headings, applying the GIRs. Any reference to the HSEs can only be an aid to such interpretation. We must always bear in mind that the HSEs can only have any effect to the extent they are compatible with the provisions of the CN and we must resist any temptation to approach our task as a composite exercise of interpreting the provisions of the CN and the HSEs together, as if they were of equal authority.

34. When examining the wording of heading 9018, it is obvious that the goods in question in this appeal are used in dental science; the only question is whether they are either “instruments” or “appliances”.

35. We would not consider the word “instrument” to be an appropriate description, in normal usage, of a lamp which is used only as a source of illumination, however specialised. So that leaves us with the question of whether the goods can properly be considered as an “appliance”. When interpreting this word, we feel some uncertainty, on the basis of the normal usage of the word alone, in deciding whether it would encompass a specialised lamp which is simply used as a source of illumination, however sophisticated. We therefore turn to the HSEs for assistance. We note that they refer to “lamps which are specially designed for diagnostic, probing, irradiation, etc. purposes” as being included within “Instruments and Appliances for Human Medicine or Surgery” (See [16] above). What we draw from this is that certain specialised lamps can be regarded as “appliances”, and for this purpose we see no distinction between lamps which are “designed for diagnostic, probing, irradiation, etc. purposes” and lamps which are designed to provide a particular type of illumination which is necessary to assist in diagnosis and treatment.

36. It is also clear that the goods the subject of this appeal are certainly “characterised by their high finish and high precision” (in terms of the first general HSE to Chapter 90). In addition, they will almost invariably be used in professional practice by dentists (see [14] and [15] above).

37. For these reasons, we consider that the goods are capable of falling within heading 9018. It is then uncontroversial to place them within sub-heading 49 (“Other instruments and appliances used in dental sciences”) and, below that, sub-heading 90 00 (“other/other”). But it is only if we are satisfied that they actually fall under this heading that the alternative allocation under heading 9405 should be overridden (on

the basis that heading 9405, on its own terms, only covers items which are “not elsewhere specified or included”).

38. Mr Bremner’s thoughtful submissions, summarised at [28] to [30] above, were mainly designed to persuade us that the draftsman of the HSEs was quite clear that goods such as these should not fall under heading 9018. We have the following comments on those submissions.

39. First, we bear in mind that the HSEs do not have equal status with the text of the chapters, headings and sub-headings to which they relate. They are, as both parties accepted, merely an aid (albeit an authoritative one) to interpretation of the CN.

40. Second, we consider that his submission at [28] to [29] went a little further than could be justified on the basis of the relevant note when read as a whole. The note referred specifically to the possibility of “diffused lighting” and a “shadowless lamp” forming part of a complete set of “dental equipment on its base”, but that does not imply that a specialist lamp which is not part of such a set should necessarily be excluded from being considered as a “dental appliance” in its own right; indeed, the note went on to specify certain items which would, if presented separately rather than as part of a set of “complete dental equipment on its base”, be differently categorised – but without referring to “diffused lighting” or “shadowless lamp” as receiving such different categorisation, even though they had been specifically mentioned in the list of items that might form part of “complete dental equipment on its base”. This omission gives rise to an implication that the draftsman of the notes wished at the very least to leave that point open.

41. It is fair to acknowledge that where the note refers to dentists’ chairs “not incorporating dental appliances of this heading” as falling into the “furniture” heading in the CN, the statement that this is so “whether or not [the chair is] fitted with equipment such as lighting fittings” does carry with it a suggestion that such lighting fittings are insufficiently specialist to make them “appliances used in dental science”. We do not however consider this to be a strong enough suggestion to override the contrary implication referred to at [40] above.

42. Finally, we consider that Mr Bremner’s interpretation of the HSEs summarised at [30] above would render them inconsistent with the terms of the CN itself (in which (a) the heading, 9018, makes no distinction between medical, surgical, dental or veterinary sciences, and (b) the relevant sub-heading, immediately above 9018 41, simply separates out dental instruments and appliances without seeking to add any extra limitations to the scope of what is covered within the “dental” field which it so identifies). If (as the notes envisage) an appropriately specialised lamp for medical/surgical use should be regarded as falling within heading 9018, we can see no warrant in the CN for excluding a similarly specialised lamp for dental use from that heading.

43. Mr Bremner is clearly right to say that the particular text he cites refers specifically to “medical or surgical use”, but that must in our view be read in its

context (i.e. in a Group of notes entitled “Instruments and appliances for human medicine or surgery”). In the following Group of notes (headed “Dental instruments and appliances”), the first line of text makes it clear that the list of specific items that follows is “in addition to those common to this and the previous [i.e. 5 medicine/surgery] group”; it then refers to one example of such overlap (“masks and other analgesic apparatus”) which refers back to a similar item in the “medicine/surgery” group of notes. To us, this indicates that further overlap is envisaged, and we would regard appropriately designed lamps as another example of such overlap.

10 44. The general approach of the “Dental” Group of notes is to pick out expressly only those items which are specific to dentistry, whilst simply reading across to the “Medicine/surgery” Group of notes for the purposes of covering items which would be common to both areas of activity. This would be entirely consistent with the wording and structure of heading 9018 itself and its sub-headings. It follows that, 15 when reading across the reference to “lamps” in note (R) for the purposes of the “Dental” Group of notes, it is appropriate to adapt it so that it refers to a clearly identifiable “dental” (rather than “medical or surgical”) use. Read in this way, the notes would in our view be consistent with the CN.

45. In summary, therefore, we consider that:

20 (1) The objective characteristics and properties of the relevant goods in this case are such as to bring them within heading 9018 and the appropriate sub-headings down to 901849 90 00. The degree of finish, precision and specialisation inherent in them points strongly to this conclusion and the HSEs make it clear that a sufficiently specialised lamp can amount to an 25 “appliance” for the purposes of heading 9018 (and, therefore, the sub-headings beneath it).

(2) When considered in detail, the HSEs do not conflict with this conclusion.

30 (3) Any potential such conflict would be incompatible with the terms of the heading and sub-headings themselves.

(4) As these goods were, in our view, included within sub-heading 901849 90 00, they are expressly excluded from heading 9405 (and any sub-heading beneath it).

46. The appeal must therefore be allowed.

35 47. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to 40 “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

5

**KEVIN POOLE
TRIBUNAL JUDGE**

RELEASE DATE: 15 April 2014

ANNEXE

Extracts from Combined Nomenclature

5 **9018 INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.**

Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
- Electro-cardiographs	901811 00 00
- Ultrasonic scanning apparatus	901812 00 00
- Magnetic resonance imaging apparatus	901813 00 00
- Scintigraphic apparatus	901814 00 00
- Other:	
-- Monitoring apparatus for simultaneous monitoring of two or more parameters	901819 10 00
-- Other	901819 90 00
Ultra-violet or infra-red ray apparatus	901820 00 00
Syringes, needles, catheters, cannulae and the like:	
- Syringes, with or without needles:	
-- Of plastics	901831 10 00
-- Other	901831 90 00
- Tubular metal needles and needles for sutures:	
-- Tubular metal needles	901832 10 00
-- Needles for sutures	901832 90 00
- Other	901839 00 00
Other instruments and appliances, used in dental sciences:	
- Dental drill engines, whether or not combined on a single base with other dental equipment	901841 00 00
- Other:	
-- Burrs, discs, drills and brushes, for use in dental drills	901849 10 00
-- Other	901849 90 00
Other ophthalmic instruments and appliances:	
- Non-optical	901850 10 00
- Optical	901850 90 00
Other instruments and appliances:	
- Instruments and appliances for measuring blood-pressure	901890 10 00
- Endoscopes	901890 20 00
- Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	901890 30 00
- Diathermic apparatus	901890 40 00
- Transfusion apparatus	901890 50 00
- Anaesthetic apparatus and instruments	901890 60 00

-	Apparatus for nerve stimulation	901890 75 00
-	Other	901890 84 00

5 **9405 LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, ILLUMINATED SIGNS, ILLUNINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:**

Chandaliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
-	Of plastics or of ceramic materials:	
--	Of plastics of a kind used with filament lamps	
---	for use in civil aircraft	940510 21 10
---	Other	940510 21 90
--	Other	
---	Of plastics for use in civil aircraft	940510 40 10
---	Other	940510 40 90
-	Of glass	940510 50 00
-	Of other materials:	
--	Of a kind used with filament lamps	
---	Hand-made	940510 91 10
---	Of base metal, for use in civil aircraft	940510 91 20
---	Other	940510 91 90
--	Other	
----	Of base metal, for use in civil aircraft	940510 98 10
----	Hand-made	940510 98 20
----	Other	940510 98 90
Electric table, desk, bedside or floor-standing lamps:		
-	Of plastics or of ceramic materials:	
--	Of plastics, of a kind used with filament lamps	940520 11 00
--	Other	940520 40 00
-	Of glass	940520 50 00
-	Of other materials:	
--	Of a kind used with filament lamps	940520 91 00
--	Other	
----	Hand-made	940520 99 10
---	Other	940520 99 90
Lighting sets of a kind used for Christmas trees		940530 00 00
Other electric lamps and lighting fittings:		
-	Searchlights and spotlights	940540 10 00
-	Other:	
--	Of plastics:	
---	Of a kind used with filament lamps	940540 31 00

---	Of a kind used with tubular fluorescent lamps	
----	Electric light assembly of synthetic material containing 3 fluorescent tubes...	940540 35 10
----	Other	940540 35 90
---	Other	
----	Ambient light module with a length of 300mm or more.....	940540 39 10
----	LED array of white silicone.....	940540 39 20
----	Electric light assembly, containing....	940540 39 30
----	Other	940540 39 90
--	Of other materials:	
---	Of a kind used with filament lamps	940540 91 00
---	Of a kind used with tubular fluorescent lamps	940540 95 00
---	Other	
----	Hand-made	940540 99 10
----	Other	940540 99 90
Non-electrical lamps and lighting fittings		
-	Hand-made	940550 00 10
-	Other	940550 00 90
Illuminated signs, illuminated nameplates and the like:		
-	Of plastics	
--	illuminated signs, illuminated name-plates and the like, for use in civil aircraft	940560 20 10
--	Hand-made	940560 20 90
-	Of other materials	
--	illuminated signs, illuminated name-plates and the like, of base metal for use in civil aircraft	940560 80 10
--	Hand-made	940560 80 20
--	Other	940560 80 90
Parts:		
-	Of glass:	
--	Articles for electrical lighting fittings (excluding searchlights and spotlights)	940591 10 00
--	Other	940591 90 00
-	Of plastics	
--	Parts of the articles of subheading No. 9405.10 or 9405.60, for use in civil aircraft	940592 00 10
--	Other	940592 00 90
-	Other	
--	Parts of the articles of subheading No. 9405.10 or 9405.60, of base metal for use in civil aircraft	940599 00 10
--	Hand-made	940599 00 20
--	Other	940599 00 90