



**HM Revenue
& Customs**

**National Duty Repayments Centre
(Salford)**

Business Tax Operations (BTOps)

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Date 09/02/2017
Our ref NDRC1069666
Your ref 841298P7MDV

Web hmrc.gov.uk

Dear Sir / Madam

Claim for Repayment of remission of Import Duties (Including Excise Duties).

Entry Number 760-481343V Date 28/11/2016

I refer to your application dated 12/12/2016 for refund or remission of Import Duties. I intend to refuse your application for repayment because:

Following consultation with the Tariff Classification service, the goods in question have been classified under commodity code 6307 9098 10. This code attracts a duty rate of 6.3%, which means that correct amount of duty has been paid and no refund is due.

Please find attached a justification sheet to support the classification.

However, if you have any further evidence or arguments that could change this decision then please send them to me within 30 days of this letter. If I have not heard from you in that time then I will assume that you are in agreement and issue my decision accordingly. The decision letter will include details of your rights under the Review and Appeals procedure.

If you contact us, please quote our reference number and provide a daytime phone number.

Yours faithfully

Daniel Mullarkey
03000-585344

To learn more about your rights and obligations go to hmrc.gov.uk/charter

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Deputy Director: Pauline O'Donnell

We have been advised that the goods declared on import entry 760-481343V dated 28/11/2016 are appropriate to commodity code 6307909810 (please see justification below). To ensure future importations of these goods are declared correctly we suggest the Importer applies for a BTI.

Trader – Viamed Ltd

Product - Eyemax2

Goods Description - phototherapy masks designed for optimal protection of baby's eyes when under phototherapy treatment.

The single-piece wrap-around design attaches at two points on either side of the baby's head and can be independently adjusted to prevent unwanted movement and allow a perfect fit. The special uv light eye protection has been ergonomically designed to prevent unwanted movement and allow a perfect fit. The special uv light eye protection has been ergonomically designed to prevent any light leaks. Available in three different sizes in order to adapt to the baby's changing head shape, the product is made of lace spun unwoven fabric.

Justification - classification has been determined in accordance with the following:-

General interpretative rules (GIR)s

GIR 1 has been used to classify this product by the terms of heading 6307 other made-up articles, including dress patterns.

GIR 6 has been used to classify this product to subheading level 630790 other than elsewhere specified within this heading.

CN code 63079098 other than single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures.

TARIC code 6307909810 - nonwovens.

Also classified in accordance with

General chapter note(1) to chapter 63

The principles contained in ec commission regulation 437/2006

ECJ C-547/13

Exclusions/Comments - the product is excluded from chapter 90 - principles of commission Reg 437/2006 apply here. The product does not have the essential characteristics of the goods covered by chapter 90 i.e. A high finish of manufacture and a high degree of precision in the way they operate.(para 37 of the ECJ in joined cases C-260/00 to C-263/00 of 7 November 2002 and first para of HSENS to chapter 90 general part(1). The products protect the eyes and are essentially an eye mask. The trader has confirmed that the products are made of unwoven lace spun fabric.