

SKAT
Customer Service
Customs
[Address, etc.]

7 July 2014
File no. 14-3015445
CVR No.: 32 14 47 72

Scandinavian Considaret ApS
Att.: Carsten Leonhard Knudsen
Rønnevej 70
DK-3730 Nexø

Presentation of case - Binding Tariff Information BTI (Bindende tariferingsoplysning (BTO))

Company

CVR No.: 32 14 47 72
Scandinavian Considaret ApS
Rønnevej 70
DK-3730 Nexø

Skat's proposed decision

The product be classified under tariff code 3824909799 as a product made of chemical and related products (including blends of natural health products).

Product description

The product is a plastic tube (max. 10 cm), which contains flavoured extracts of various spices, leaves, fruits, bushes, including tobacco extracts and tobacco leaves.

The different flavoured extracts are placed in the tube with the effect that when you suck in the flavoured air, you will be able to taste the difference ingredients.

The tobacco is not lit/heated.

Basis of decision

We have classified the product under tariff code 3824909799 according to the general tariff rules, clauses 1 and 6, relating to the Combined Nomenclature and the text for product codes 3824, 382490 and 38249097.

Further information on rules and tariff codes is available on SKAT.dk/toldtariffen.

[Signature]

Peter Sørensen

Special Consultant

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I, the undersigned Louise Estrup Westenholz, official translator, hereby certify the foregoing text to be a true and faithful translation of the attached document in the Danish language produced to me on 31 October 2014 in Copenhagen.



Witness my hand and official stamp.
Louise Estrup Westenholz, Official Translator



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7. juli 2014

J.nr. 14-3015445
CVR-nr. 32 14 47 72

Scandinavian Considaret ApS
Att.: Carsten Leonhard Knudsen
Rønnevej 70
3730 Nexø

Sagsfremstilling – bindende tarifieringsoplysning (BTO)

Virksomhed

CVR-nr. 32 14 47 72
Scandinavian Considaret ApS
Rønnevej 70
3730 Nexø

SKATs forslag til afgørelse

Varen tariferes under varekode 3824909799, som et produkt fra kemiske og nærstående produkter (herunder blandinger af naturprodukter).

Varebeskrivelse

Produktet er et plastsugerør(max 10 cm lang), der indeholder aromaudtræk af forskellige krydderier, blade, frugter, træer, buske, herunder tobaksekstrakter og tobaksblade.

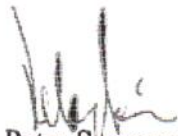
De forskellige aromaudtræk er anbragt i sugerøret, således at når man suger aromaluften ind opnår en smagsoplevelse fra de forskellige ingredienser.

Tobakken antændes/opvarmes ikke.

Begrundelse for afgørelsen

Vi har tariferet varen under varekode 3824909799 efter Almindelige tarifieringsbestemmelser, punkt 1 og 6, vedrørende den Kombinerede Nomenklatur og teksten til varekode 3824, 382490 og 38249097.

I kan finde bestemmelser og varekode på SKAT.dk/toldtariffen.



Peter Sørensen

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