Commission Implementing Regulation (EU) 2017/1983 of 27 October 2017 concerning the classification of certain goods in the Combined Nomenclature

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87[(2)], it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.

(4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1983. (See end of Document for details)*

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 27 October 2017.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1983. (See end of Document for details)*

ANNEX

Description of the goods	Classification(CN code)	Reasons
(1)	(2)	(3)
An article in a form of an unworked board with a width of approximately 125 cm, a thickness of approximately 7,5 cm and a length of approximately 2 000 cm. It is made by gluing together veneer layers of spruce, pine or mixtures of both types of wood layers. The veneer layers are positioned in such a way that the direction of the wood fibres is the same in all layers. Some layers may also be positioned perpendicularly. The individual layers are bonded together by a phenol-formaldehyde adhesive during a pressing operation at high temperature. Edges and ends of the surface are coated with wax. The veneer layers of wood used to manufacture the article have an initial thickness of 2,8 to 3,2 mm and a density of 445 kg/m^3 (spruce veneer) and 500 kg/m^3 (pine veneer). Following the pressing process (with a pressure of 2,8 N/mm^2), the individual pressed layers in the final product have a thickness of approximately 2,75 mm and the density of the final product is typically between 540 kg/m^3 (spruce veneer) and 620 kg/m^3 (pine veneer). See image[a].	4412 99 85	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 4412, 4412 99 and 4412 99 85. The article is similar laminated wood as defined by heading 4412 (see also the Harmonised System Explanatory Notes (HSEN) to heading 4412, third paragraph). Classification under heading 4413 is excluded as the article does not comply with the definition of ‘densified wood’ in Note 2 to Chapter 44 because the pressing to which it is subjected increases its density by 24 % only and the article's surface remains soft, as is evident by a physical examination of the article. Classification under heading 4418 is also excluded, as the article is not identifiable as woodwork, used in the construction of buildings, in the form of assembled goods or as recognisable unassembled pieces (see also the HSEN to heading 4418, first paragraph). It is of general use and it does not have any objective characteristics which would make it recognisable as builders' joinery and carpentry of wood. The article is therefore to be classified under CN code 4412 99 85 as other similar laminated wood.

a The image is purely for information.