Commission Regulation (EU) No 309/2010 of 9 April 2010 concerning the classification of certain goods in the Combined Nomenclature

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concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1) (a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(2)].

(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 Regulation (EU) No 309/2010. (See end of Document for details)*

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following 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, 9 April 2010.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

ANNEX

Description of the goods	Classification(CN code)	Reasons
(1)	(2)	(3)
A three-layered fir wood panel with overall dimensions of 1 000 × 500 × 27 mm. The outer layers are 8,5 mm thick and consist of timber pieces glued edge-to-edge running parallel to one another. The core layer, perpendicularly placed to the vein of the outer layers, is 10 mm thick and consists of timber pieces (blocks/laths) glued edge-to-edge running parallel to one another. The outer layers and the edges are coated with resin. See image[a].	4412 94 90	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 94 and 4412 94 90. Classification under heading 4418 as carpentry of wood, more specifically as shuttering for concrete constructional work, is excluded, as the product does not have any characteristics other than the coating of resin, enabling it to be identified as being designed for constructional purposes. See also the Harmonised System Explanatory Notes to heading 4418 (in particular the last sentence of paragraph 3). The intended use for construction shuttering is therefore not inherent to the product. Consequently, the product does not have the objective characteristics and properties to be classified under heading 4418. Given its characteristics, the product is to be classified under CN code 4412 94 90 as other blockboard, laminboard and battenboard (see also the Harmonised System Explanatory Notes to heading 4412, (3)).

a The image is purely for information.