Commission Regulation (EC) No 477/2009 of 5 June 2009 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 COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 codes indicated in column (2) of that table.

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 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, 5 June 2009.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 477/2009. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A product consisting of a rectangular plate of semi-tempered glass upon which several anti-reflective and absorbent layers of plastic are bonded. The product is not framed. It is used in the manufacture of plasma monitors.	9001 90 00	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9001 and 9001 90 00. The layers of plastic give the product the characteristics of an optical element. Classification under heading 7007 as safety glass, consisting of toughened (tempered) or laminated glass, is excluded. Unmounted optical elements of plastics are covered by heading 9001, whether or not optically worked (see also the HS Explanatory Notes to heading 9001, (D)). The product is therefore to be classified under CN code 9001 90 00 as other optical elements.
2. A product consisting of a rectangular plate made of semi-tempered glass upon which several anti-reflective and absorbent layers of plastic are bonded. The product is framed with a metal band. It is used in the manufacture of plasma monitors.	9002 20 00	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9002 and 9002 20 00. The layers of plastic give the product the characteristics of an optical element/optical filter. Classification under heading 7007 as safety glass, consisting of toughened (tempered) or laminated glass, is therefore excluded. Mounted optical elements of plastics are covered by heading 9002, whether or not optically worked (see also the HS Explanatory Notes to heading 9001, (D) and 9002). The product is therefore to be classified under CN code