

COMMISSION IMPLEMENTING REGULATION (EU) No 1128/2012
of 26 November 2012
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.

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, 26 November 2012.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A panel (so-called "waterproof plywood") made of thirteen sheets of wood glued together with a glue resistant to boiling water. The sheets are disposed so that the grains of successive layers are at an angle.</p> <p>The inner sheets are less than 2 mm thick. The two outer sheets are less than 1 mm thick and are made of poplar covered with a polymer coating for insulation.</p> <p>The panel's density is of 0,5 g/cm³.</p> <p>The panel is used in construction, for example, for concrete shuttering.</p>	4412 32 10	<p>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 32 and 4412 32 10.</p> <p>Classification under heading 4413 as densified wood is excluded as the panel has not been chemically or physically treated to increase its density or hardness and improve its mechanical strength or resistance to chemical or electrical agencies (see also the HS Explanatory Notes to heading 4413).</p> <p>The panel is considered to be plywood as it consists of several sheets of wood glued and disposed one on the other so that the grains of successive layers are at an angle (see also the HS Explanatory Notes to heading 4412, point (1)).</p> <p>The panel is therefore to be classified under CN code 4412 32 10 as other plywood with at least one outer ply of non-coniferous wood.</p>