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REGULATION (EEC) No 1484/70 OF THE COMMISSION

of 24 July 1970

on the classification of goods under heading No 48.21 of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation (EEC) No 97/69[1] of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff, and in particular Article 3 thereof;

Whereas provision must be made to ensure uniform application of the nomenclature of the Common Customs Tariff with a view to the classification of drawsheets composed of an absorbent material made up of layers of cellulose wadding, with a bonded fabric on one surface and a sheet of artificial plastic material on the other;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68[2] of 28 June 1968, as last amended by Council Regulation (EEC) No 1237/70[3] of 29 June 1970, comprises in heading No 30.04 wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in packings for retail sale for medical or surgical purposes, other than goods specified in Note 3 to Chapter 30, and in heading No 48.21 other articles of paper pulp, paper, paperboard or cellulose wadding;

Whereas Note 1 to Chapter 48 does not exclude the drawsheets in question; whereas it appears from the Explanatory Notes to the Brussels Nomenclature that heading No 48.21 covers all articles of paper, paperboard or cellulose wadding or paper pulp not covered by one of the preceding headings of Chapter 48 and not excluded from Chapter 48; whereas paper handkerchiefs, sanitary towels and paper undergarments are among the goods included under that heading;

Whereas, according to the Explanatory Notes to the Brussels Nomenclature, cellulose wadding, bandages and dressings, impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes (heading No 30.04) are expressly excluded from heading No 48.21; whereas, according to the Explanatory Notes, heading No 30.04 covers, on the one hand, articles such as wadding, gauze, bandages and the like, of textile, paper, plastic, etc., impregnated or coated with pharmaceutical substances (including counter-irritant substances) for medical or surgical purposes and, on the other, wadding and gauze for dressings (usually of absorbent cotton) and bandages, etc., not impregnated or coated with pharmaceutical substances but clearly recognisable (e.g., because of the labels affixed or special folding) as being for sale directly without re-packing to users (private persons, hospitals, etc.) for use for medical or surgical purposes;

Whereas the drawsheets in question are not impregnated or coated with pharmaceutical substances; whereas, moreover, although they may be put up in packings for retail sale, they are not specifically so put up for medical or surgical purposes; whereas the normal use made of drawsheets, while they do mitigate the consequences of the situation of persons affected by incontinence, bedridden or not, does not necessarily mean they are used for medical or surgical purposes; whereas, therefore, the drawsheets should not be classified under heading No 30.04;

Whereas the drawsheets, of which the essential part is the absorbent material, are used to absorb secreted liquids and thus constitute sanitary articles similar to babies' drawsheets and sanitary towels; whereas, therefore, it is appropriate to classify them under

[1] OJ No L 14, 21.1.1969, p. 1.
[2] OJ No L 172, 22.7.1968, p. 1.
[3] OJ No L 141, 29.6.1970, p. 50.

sub-heading No 48.21 B, in accordance with the scope given to heading No 48.21 by the Explanatory Notes to the Brussels Nomenclature;

Whereas the Customs Co-operation Council has declared that these articles should be classified under heading No 48.21;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Committee on the Common Customs Tariff Nomenclature;

HAS ADOPTED THIS REGULATION:

Article 1

Drawsheets composed of an absorbent material made up of layers of cellulose wadding, with a bonded fabric on one side and a sheet of artificial plastic material on the other, shall be classified under the following sub-heading of the Common Customs Tariff:

No 48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	B. Other	

Article 2

This Regulation shall enter into force on the eighth day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 24 July 1970.

For the Commission

The President

Franco M. MALFATTI