COMMISSION REGULATION (EEC) No 479/80

of 27 February 1980

on the classification of goods under subheading 48.01 F 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 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff (1), as last amended by Regulation (EEC) No 280/77 (2), and in particular Article 3 thereof,

Whereas, in order to ensure uniform application of the nomenclature of the Common Customs Tariff, provision must be made for the classification of rectangular sheets of paper, resulting from the cutting to size (157 × 38 cm) of paper from the beginning or end of reels of newsprint;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 (3), as last amended by Regulation (EEC) No 3000/79 (4), includes waste paper and paperboard fit only for use in paper-making under subheading 47.02 A I, other waste paper and paperboard under subheading 47.02 A II and other paper and paperboard in rolls or sheets under subheading 48.01 F; whereas these subheadings are relevant to the classification of the abovementioned sheets of paper;

Whereas these sheets of paper, which are fit for other uses than paper-making, cannot be classified with the waste paper of subheading 47.02 A I; whereas, having regard to their nature and presentation, they must be considered as paper falling within Chapter 48 rather than waste paper of Chapter 47 and cannot therefore, even if in some cases they are intended for use in paper-making be classified with the other waste paper of subheading 47.02 A II;

Whereas the abovementioned sheets of paper must consequently be classified under subheading 48.01 F;

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

HAS ADOPTED THIS REGULATION:

Article 1

Rectangular sheets of paper, resulting from the cutting to size (157 × 38 cm) of paper from the beginning and end of reels of newsprint, shall be classified in the Common Customs Tariff under subheading:

48.01 Paper and paperboard (including cellulose wadding), in rolls or sheets:

F. Other

Article 2

This Regulation shall enter into force on the 21st 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, 27 February 1980.

For the Commission

Étienne DAVIGNON

Member of the Commission

(1) OJ No L 14, 21. 1. 1969, p. 1.
(2) OJ No L 40, 11. 2. 1977, p. 1.
(3) OJ No L 172, 22. 7. 1968, p. 1.
(4) OJ No L 342, 31. 12. 1979, p. 1.