COMMISSION REGULATION (EEC) No 2738/82
of 11 October 1982
on the classification of goods falling within subheading 48.01 C II 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 the Act of Accession of Greece, and in particular Article 3 thereof,

Whereas in order to ensure uniform application of the nomenclature of the Common Customs Tariff, provisions must be laid down concerning the tariff classification of paper and paperboard in rolls, made from pulp of coniferous wood obtained by the 'high yield' process ;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [2], as last amended by Regulation (EEC) No 2655/82 [3], refers under subheading 48.01 C II to other kraft paper and kraft board, and under subheading 48.01 F to other paper and paperboard not mentioned in the preceding subheadings of heading No 48.01 ; whereas for the classification of the goods in question the abovementioned subheadings merit consideration ;

Whereas the abovementioned process involves earlier interruption of the chemical cooking process, in consequence of which a considerable part of the lignin remains in the fibres ; whereas, therefore, a microscopic examination carried out by the colour-change method would give results which, pursuant to the explanatory notes to subheading 48.01 C of the Common Customs Tariff, would lead to the exclusion of such goods from subheading 48.01 C II and their classification under subheading 48.01 F ;

Whereas, however, a microscopic examination solely of the structure of the fibres reveals the product to be chemical sulphate pulp, since the fibres are long and intact and therefore exhibit no traces of mechanical wood-pulping, which would have caused them to be shredded during pulping in the pulping machines ;

Whereas, therefore, it must be recognized that the said paper and paperboard, manufactured by the abovementioned process, fulfil the requirements for inclusion in subheading 48.01 C II of the Common Customs Tariff, since the remaining quantity of lignin is not of great importance ; whereas, consequently, the goods in question must be classified under that subheading ;

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

Paper and paperboard in rolls, made from chemical pulp of coniferous wood obtained by the 'high yield' process, shall be classified in the Common Customs Tariff under subheading :

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

C. Kraft paper and kraft board :

II. 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, 11 October 1982.

For the Commission

Karl-Heinz NARJES

Member of the Commission

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(1) OJ No L 14, 21. 1. 1969, p. 1.
(2) OJ No L 172, 22. 7. 1968, p. 1.
(3) OJ No L 280, 2. 10. 1982, p. 14.