COMMISSION REGULATION (EEC) No 1218/84

of 30 April 1984

on the classification of goods under subheading 39.07 B V d) 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, it is necessary to lay down provisions concerning the tariff classification of wash basins composed of 30 % of artificial plastic material (styrenated polyester resin) and approximately 70 % of filler (mainly of silicates) and having a coating of transparent artificial plastic material (styrenated polyester resin) about 0,2 mm thick on the working surface ;

Whereas heading No 39.07 of the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 (2), as last amended by Regulation (EEC) No 1018/84 (3), relates to articles made of materials of the kinds described in headings Nos 39.01 and 39.06, and heading No 68.11 relates to articles of cement, of concrete or of artificial stone (including granulated marble agglomerated with cement), whether or not reinforced ; whereas both these headings may be taken into consideration for the classification of the articles in question ;

Whereas these wash basins, which should be classified in accordance with General Rule 3 (b) for the interpretation of the nomenclature of the Common Customs Tariff, are comparable in appearance and constituent material to the products, made up by weight, essentially, of approximately 33 % polymethyl methacrylate and approximately 66 % of aluminium hydroxide, which material was classified by the Customs Cooperation Council (at its 47th meeting held in November 1981) and by the Court of Justice of the European Communities (Case 234/82) in Chapter 39 (4) ; whereas, furthermore, in this instance the silicates serve only as a filler, whereas the artificial plastics materials, far from serving merely as 'binding material' within the meaning of heading No 68.11 also covers the working surface and is with respect to its use in fact the most important constituent of the wash basins and confers upon the latter their essential characteristics ; whereas, therefore, these wash basins fall within heading No 39.07 ; whereas, by virtue of their composition, they must be classified under subheading 39.07 B V d) ;

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

Wash basins composed of 30 % of artificial plastics materials (styrenated polyester resin) and 70 % of filler (mainly of silicate) and having a coating of transparent artificial plastic material (styrenated polyester resin about 0,2 mm thick on the working surface), shall be classified in the Common Customs Tariff as follows :

39.07 Articles of materials of the kinds described in headings Nos 39.01 to 39.06 :

B. Other :

V. Of other materials

d) Other

Article 2

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities.*

(1) OJ No L 14, 21. 1. 1969, p. 1.
(2) OJ No L 172, 22. 7. 1968, p. 1.
(3) OJ No L 107, 19. 4. 1984, p. 1.
(4) OJ No C 295, 11. 11. 1982, p. 6.

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

Done at Brussels, 30 April 1984.

For the Commission

Karl-Heinz NARJES

Member of the Commission