COMMISSION REGULATION (EEC) No 3829/86

of 15 December 1986

on the classification of goods falling within heading No 44.15 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 2055/84 [2], and in particular Articles 3 and 4 thereof,

Whereas, in order to ensure uniform applicaton of the nomenclature of the Common Customs Tariff, provisions must be laid down concerning the tariff classification of a seven-ply panel from 1 981 to 2 400 mm long, from 762 to 1 220 mm wide and about 44 mm thick, consisting of a blockboard core between two panels of three-ply plywood, this seven-ply panel, which has the two long edges (possibly veneered) and one or both short edges (possibly veneered) consisting primarily of a single piece of timber known as a 'lipping', has not undergone any further working;

Whereas heading No 44.15 of the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [1], as last amended by Regulation (EEC) No 3129/86 [2], covers *inter alia* plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) and heading No 44.23 covers builders' carpentry and joinery; whereas those headings come into consideration for classification of the panel in question;

Whereas the panel in question has no feature, apart from its rectangular shape and thickness, to indicate that it will be used as a door; whereas the rectangular shape and thickness are not in themselves sufficient to justify application of General Rule No 2 (a) for interpretation of the Common Customs Tariff nomenclature (articles incomplete or unfinished), since in particular the panel may be used as it stands for purposes other than the manufacture of a door; whereas the panel has therefore not been sufficiently worked to justify classification in heading No 44.23 as an unfinished door; whereas consequently it must be classified in heading No 44.15;

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

A seven-ply panel from 1 981 to 2 400 mm long, from 762 to 1 220 mm wide and about 44 mm thick, consisting of a blockboard-type core between two panels of three-ply plywood, this seven-ply panel, which has two long edges (possibly veneered) and one or both short edges (possibly veneered) consisting primarily of a single piece of timber known as a 'lipping', has not undergone any further working, shall be classified in the Common Customs tariff under heading:

44.15 Plywood blockboard, laminboard, battinboand and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry.

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, 15 December 1986.

For the Commission

COCKFIELD

Vice-President

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[1] OJ No L 14, 21. 1. 1969, p. 1.
[2] OJ No L 191, 19. 7. 1984, p. 1.
[3] OJ No L 172, 22. 7. 1986, p. 1.
[4] OJ No L 292, 16. 10. 1986, p. 3.