COMMISSION REGULATION (EU) No 336/2010

of 21 April 2010

concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff [1], and in particular Article 9(1)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column 1 of the table set out in the Annex should be classified under the CN codes indicated in column 2, by virtue of the reasons set out in column 3 of that table.

(4) It is appropriate to provide that binding tariff information which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column 1 of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN codes indicated in column 2 of that table.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 21 April 2010.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A disc of a diameter of approximately 580 mm and a thickness of approximately 3 mm, consisting of 2 layers made of polyurethane, one of which has machined grooves, whereas the other has an adhesive coating protected by a detachable plastic sheet (so-called 'polymeric pad'). The article is used with machines for the manufacture of silicon and semiconductor wafers. It is fitted on the carrier head of an interchangeable tool of such machines and is used to planarise/flatten and polish the wafers.	3919 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 3919 and 3919 90 00. Classification under heading 8486 as a part or an accessory of a machine of a kind used solely or principally for the manufacture of semiconductor wafers is excluded, as the article does not have the characteristics to be considered as a part or an accessory of such a machine. As the article constitutes consumable goods, it is to be classified according to its constituent material under CN code 3919 90 00 as a self-adhesive plate or sheet of plastics.
2. A disc of a diameter of approximately 580 mm and a thickness of approximately 2 mm, consisting of 2 layers of synthetic felt, one of them being impregnated with a polymeric binder (polyurethane) (so-called 'poromeric pad'). The other layer has an adhesive coating protected by a detachable plastic sheet. The article is used with machines for the manufacture of silicon and semiconductor wafers. It is fitted on the carrier head of an interchangeable tool of such machines and is used to planarise/flatten and polish the wafers.	5911 90 90	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 7(a) to Section XI, Note 1(e) to Section XVI, Note 7(b) to Chapter 59 and by the wording of CN codes 5911, 5911 90 and 5911 90 90. Classification under heading 8486 as a part or an accessory of a machine of a kind used solely or principally for the manufacture of semiconductor wafers is excluded as the article does not have the characteristics to be considered as a part or an accessory of such a machine. The product constitutes an article for technical use within the meaning of Note 1(e) to Section XVI, as it is used with machines for the manufacture of silicon and semiconductor wafers to planarise/flatten and polish the wafers. It is therefore to be classified under CN code 5911 90 90 as a textile article (constituent material) used for technical purposes (see Note 7(b) to Chapter 59).