COMMISSION IMPLEMENTING REGULATION (EU) No 276/2013

of 19 March 2013

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 code 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 code 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 twentieth day following that of 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, 19 March 2013.

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)
Decking board made of wood composite, measuring approximately 0,15 × 0,02 × 3,7 m and composed of waste wood fibres (60 %), recycled plastics (HDPE) (30 %), non-plastic additives, filling agents, UV stabilisers and pigments (10 %). The board is manufactured by extrusion. It has a rectangular profile shape and a density of 1,20 g/cm^3. The upper surface is grained and textured while the lower surface is ribbed. The board has grooves running the whole length along its side. It has the characteristics of a rigid inflexible plastics product, with wood waste forming the filler. It is a wood substitute and is used for making, for example, decks and walkways.	3918 90 00	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 3918 and 3918 90 00. Given that the wood fibres only constitute the filler and the plastic holds the wood fibres and gives the product its essential character, classification under Chapter 44 as articles of wood is excluded (see also the HS Explanatory Notes to Chapter 44). Accordingly, the product is considered to be plastics used for decking. It is therefore to be classified as floor coverings of plastics under CN code 3918 90 00.