COMMISSION IMPLEMENTING REGULATION (EU) 2020/1290

of 9 September 2020

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.

(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 which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

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*.

([1]) OJ L 269, 10.10.2013, p. 1.

([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

Done at Brussels, 9 September 2020.

For the Commission
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Wooden slats made of several layers of beech or birch veneers, with a length of between 480 mm and 1960 mm, a width of between 25 mm and 105 mm and a thickness of approximately 10 mm. They are peeled, laminated, assembled with glue and coated. The slats are rounded at the sides and can be either straight or curved. They have a high load-bearing capacity and bending strength. They are designed to be assembled without any further processing into the frames of beds, armchairs or sofas. See image (*).	4421 99 99	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 4421, 4421 99 and 4421 99 99. Classification under heading 9401 or 9403 as parts of furniture is excluded, firstly, as it is not possible to determine if the slats are solely/specifically to be assembled into the frames of products of heading 9401 or into the frames of products of heading 9403. Chapter 94 only covers parts of the goods of headings 9401 and 9403, when identifiable by their shape or other specific features as parts designed solely or principally for an article of those headings (see also the Harmonized System Explanatory Notes (HSEN) to Chapter 94, Parts). Secondly, the slats do not constitute parts of beds, armchairs or sofas, but as they are designed to be assembled into their frames, they constitute parts of a mattress support of heading 9404. According to Note 3 (B) to Chapter 94, mattress supports, presented separately, are not to be classified in, inter alia, heading 9401 or 9403 as parts of goods. As heading 9404 does not cover "parts", but only complete products, classification under that heading is also excluded. The slats are according to their objective characteristics (paired dimensions, rounded edges, surface treatment, high load-bearing capacity and bending strength) recognisable as parts of frames. They have been worked in such a way that they have been given the essential character of articles of another heading (articles of laminated wood) (see also the HSEN to heading 4412, second paragraph). Classification under heading 4412 as laminated wood is therefore excluded. The slats are therefore to be classified according to their constituent material under CN code 4421 99 99 as other articles of wood.

(*) The image is purely for information.

