

COMMISSION REGULATION (EC) No 977/2008
of 3 October 2008
concerning the classification of certain goods in the TARIC

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 TARIC referred to in Article 2 of 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 Community provisions, 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 TARIC 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 TARIC 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 TARIC under the TARIC 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, 3 October 2008.

For the Commission
László KOVÁCS
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 (TARIC code)	Reasons
(1)	(2)	(3)
<p>1. Poly(ethylene terephthalate) (PET) film, of a thickness not exceeding 0,35 mm, with a metallised surface, not consigned from Brazil or Israel.</p>	3920 62 19 94	<p>Classification is determined by General Rules 1 and 6 for interpreting the Combined Nomenclature, Note 10 to Chapter 39 of the CN and the wording of CN codes 3920, 3920 62 and 3920 62 19 and TARIC code 3920 62 19 94.</p> <p>The surface metallisation is to be considered as a surface treatment which does not reinforce the film. The goods are therefore to be classified in heading 3920 (see the Harmonised System Explanatory Notes to heading 3920, fourth paragraph).</p> <p>The film does not have the characteristics of goods classified under subheadings 3920 62 11 00 to 3920 62 19 88.</p> <p>The film is to be classified in subheading 3920 62 19 94 because the wording 'poly(ethylene terephthalate) (PET) film' of subheading 3920 62 19 94 covers PET film of a thickness not exceeding 0,35 mm which cannot be classified under the TARIC codes 3920 62 11 00 to 3920 62 19 88.</p>
<p>2. Poly(ethylene terephthalate) (PET) film, of a thickness exceeding 0,35 mm, with a metallised surface, not consigned from Brazil or Israel.</p>	3920 62 90 94	<p>Classification is determined by General Rules 1 and 6 for interpreting the Combined Nomenclature, Note 10 to Chapter 39 of the CN and the wording of CN codes 3920, 3920 62 and 3920 62 90 and TARIC code 3920 62 90 94.</p> <p>The surface metallisation is to be considered as a surface treatment which does not reinforce the film. The goods are therefore to be classified in heading 3920 (see the Harmonised System Explanatory Notes to heading 3920, fourth paragraph).</p> <p>The film does not have the characteristics of goods classified under subheadings 3920 62 90 20 to 3920 62 90 40.</p> <p>The film is to be classified in subheading 3920 62 90 94 because the wording 'poly(ethylene terephthalate) (PET) film' of subheadings 3920 62 90 94 covers PET film of a thickness exceeding 0,35 mm which cannot be classified under the TARIC codes 3920 62 90 20 to 3920 62 90 40.</p>