

**COMMISSION IMPLEMENTING REGULATION (EU) 2022/788**  
**of 16 May 2022**  
**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 <sup>(1)</sup>, 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 <sup>(2)</sup>, 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 Customs Code Committee has not delivered an opinion within the time limit laid down by its Chair,

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*.

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

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<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> 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).

Done at Brussels, 16 May 2022.

*For the Commission*  
Gerassimos THOMAS  
*Director-General*  
*Directorate-General for Taxation and Customs Union*

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ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A shower-bath, in the form of a flat tray, made out of a mixture of minerals and plastics and a white outer plastic coating. The product is by weight composed of the following:</p> <ul style="list-style-type: none"> <li>— 65 % calcium carbonate;</li> <li>— 28 % polyester resin;</li> <li>— 5 % silicon dioxide;</li> <li>— 2 % polyester 'gel-coat' (outer surface).</li> </ul> <p>The mineral components (calcium carbonate and silicon dioxide) are made out of marble chips, quartz or finely crushed granite.</p> <p>The production process involves first mixing the mineral component with plastic material (polyester resin). That mixture is then poured into a mould, which is lined with the polyester 'gel-coat', and the polyester resin is finally cured.</p> <p>See image (*).</p>	<p>3922 10 00</p>	<p>Classification is determined by general rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 3922 and 3922 10 00.</p> <p>As the plastic coating covers the usable surface of the product, the product is not an imitation of natural stone. It can therefore not be considered as an article of artificial stone of heading 6810 (see also the Harmonized System Explanatory Notes to heading 6810, third paragraph).</p> <p>The plastic material is the most important component in terms of product use. It gives the shower tray tensile strength, chemical resistance and impermeability to water and thereby its essential character. The minerals contained serve as a filler.</p> <p>Consequently, the product is to be classified under CN code 3922 10 00 as shower-bath of plastics.</p>

(\*). The image is purely for information.

