

Commission Regulation (EEC) No 2141/89 of 14 July 1989 concerning the classification of certain goods under CN codes 39211100 and 48101200

COMMISSION REGULATION (EEC) No 2141/89

of 14 July 1989

concerning the classification of certain goods
under CN codes 3921 11 00 and 4810 12 00

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic 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⁾, as last amended by Regulation (EEC) No 1672/89⁽²⁾, and in particular Article 9 thereof,

Whereas, in order to ensure uniform application of the combined nomenclature annexed to the Regulation (EEC) No 2658/87 it is necessary to adopt measures concerning the classification of the following goods:

1. lightweight panels of rectangular or square shape made up of a plate of expanded polystyrene covered on both sides by a sheet of paper. The total thickness of the paper is less than 10 % of the total thickness of the article;
2. lightweight panels of rectangular or square shape made up of a layer of expanded polystyrene covered on both sides by a sheet of white kaolin-coated paper not containing fibres obtained by a mechanical process and weighing more than 150 g/m². The total thickness of the paper is at least 10 % of the total thickness of the article;

Whereas the combined nomenclature annexed to the said Regulation (EEC) No 2658/87 - refers under code 3921 11 00 to 'other plates, sheets, film, foil and strip, of plastics: - cellular: - of polymers of styrene and under code 4810 12 00 to 'paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets, of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres, weighing more than 150 g/m²'; whereas, for the classification of the abovementioned goods, the said CN codes should be taken into consideration;

Whereas the abovementioned goods are made up of two different materials and should, pursuant to general rule 3 (b) for the interpretation of the combined nomenclature, be classified according to the material which gives them their essential character;

Whereas the said goods can clearly fall only within Chapter 39 or Chapter 48 according to their composition; whereas it seems advisable to distinguish between these two chapters on the basis of the total thickness of the sheets of paper covering both sides of the polystyrene plate or layer in relation to the total thickness of the goods; whereas it is desirable to fix the total thickness

Changes to legislation: Commission Regulation (EEC) No 2141/89, Introductory Text is up to date with all changes known to be in force on or before 10 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

of the paper at less than 10 % (classification in Chapter 39) or 10% or more (classification in Chapter 39);

Whereas, subject to the provisions of Note 10 to Chapter 39 and Note 7 to Chapter 48, the classification criterion applied in this Regulation remains valid independently, on the one hand, of the type of plastic covered by CN codes 3921 11 00 to 3921 19 90 and, on the other hand, of the type of paper under the appropriate headings in Chapter 48;

Whereas this Regulation subsumes items 1 and 2 in the Annex to Commission Regulation (EEC) No 3564/88 of 16 November 1988, concerning the classification of certain goods in the combined nomenclature⁽³⁾, whereas it is therefore appropriate to delete them;

Whereas the Nomenclature Committee has not delivered an opinion within the time limit set by its chairman,

HAS ADOPTED THIS REGULATION:

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- (1) OJ No L 256, 7. 9. 1987, p. 1.
- (2) OJ No L 169, 19. 6. 1989, p. 1.
- (3) OJ No L 311, 17. 11. 1988, p. 23.

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Changes and effects yet to be applied to the whole legislation item and associated provisions

- Annex amendment by [EUR 2005/705](#) Regulation
- Art. 1(2) amendment by [EUR 2013/441](#) Regulation