

Commission Regulation (EU) No 309/2010 of 9 April 2010 concerning  
the classification of certain goods in the Combined Nomenclature

**Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 309/2010, ANNEX. (See end of Document for details)

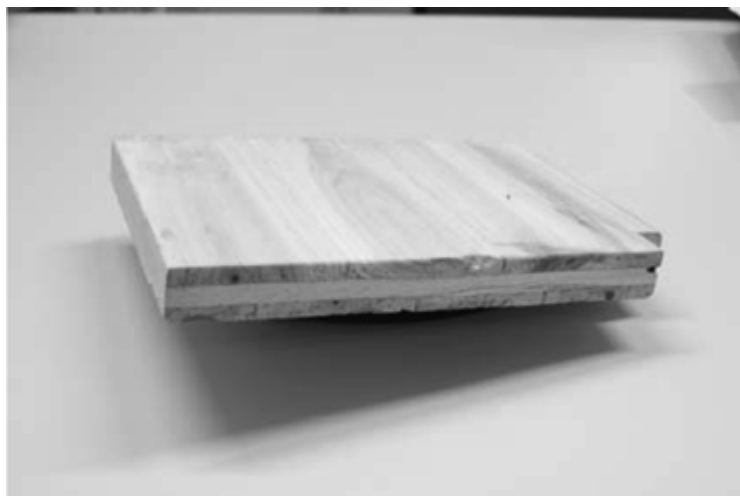
## ANNEX

<b>Description of the goods (1)</b>	<b>Classification(CN code) (2)</b>	<b>Reasons (3)</b>
<p>A three-layered fir wood panel with overall dimensions of 1 000 × 500 × 27 mm. The outer layers are 8,5 mm thick and consist of timber pieces glued edge-to-edge running parallel to one another. The core layer, perpendicularly placed to the vein of the outer layers, is 10 mm thick and consists of timber pieces (blocks/laths) glued edge-to-edge running parallel to one another. The outer layers and the edges are coated with resin. See image<sup>a</sup>.</p>	4412 94 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 4412, 4412 94 and 4412 94 90.</p> <p>Classification under heading 4418 as carpentry of wood, more specifically as shuttering for concrete constructional work, is excluded, as the product does not have any characteristics other than the coating of resin, enabling it to be identified as being designed for constructional purposes. See also the Harmonised System Explanatory Notes to heading 4418 (in particular the last sentence of paragraph 3). The intended use for construction shuttering is therefore not inherent to the product. Consequently, the product does not have the objective characteristics and properties to be classified under heading 4418.</p> <p>Given its characteristics, the product is to be classified under CN code 4412 94 90 as other blockboard, laminboard and battenboard (see also the Harmonised System Explanatory Notes to heading 4412, (3)).</p>

<sup>a</sup> The image is purely for information.

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