

COMMISSION REGULATION (EC) No 1224/2003
of 9 July 2003
concerning the classification of certain goods in the Combined Nomenclature

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⁾, as last amended by Commission Regulation (EC) No 2176/2002 ⁽²⁾, and in particular Article 9(1) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to 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 also apply 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 the said general rules, the goods described in column 1 of the table set out in the Annex to this Regulation should be classified under the CN code indicated in column 2, by virtue of the reasons set out in column 3.

- (4) It is appropriate that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which is not in accordance with this Regulation, can 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 ⁽³⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council ⁽⁴⁾, for a period of 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 issued by the customs authorities of Member States which is not in accordance with this Regulation can continue to be invoked under Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months.

Article 3

This Regulation shall enter into force on the 20th 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.

Done at Brussels, 9 July 2003.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.
⁽²⁾ OJ L 331, 7.12.2002, p. 3.

⁽³⁾ OJ L 302, 19.10.1992, p. 1.
⁽⁴⁾ OJ L 311, 12.12.2000, p. 17.

ANNEX

Description of the goods	Classification CN code	Reasons
(1)	(2)	(3)
1. Non-alcoholic beverage consisting of carbonated water, sucrose, glucose, citric acid, taurine (0,4 %), glucuronolactone (0,24 %), caffeine (0,03 %), inositol, vitamins, flavours and colours. It is presented as an energy drink in cans holding 250 ml.	2202 10 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Chapter 22, additional note 1 to Chapter 22 and by the wording of CN codes 2202 and 2202 10 00. The fact that the product contains, <i>inter alia</i> , taurine, caffeine and vitamins does not exclude it from subheading 2202 10 00 (see the harmonised system explanatory note to heading 2202, part (A), item (2), and the Combined Nomenclature explanatory note to CN code 2202 10 00).
2. Non-cellular plastic film of a total thickness of approximately 0,011 mm consisting of a film of poly(ethylene terephthalate) (PET), metallised on one side with aluminium which is subsequently coated with a layer of alkylated melamine resin (lacquer). The predominant plastic is poly(ethylene terephthalate). The layer of metal is applied by vacuum deposition and the metallised film transmits light. The film can be used in the production of rescue blankets.	3920 62 19	Classification is determined by the provisions of general rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 3920, 3920 62 and 3920 62 19. The metallised plastic film can not be regarded as a product of heading 3921 since the metal layer applied by vacuum deposition is not to be considered as a reinforcement of the plastic film (see also the harmonised system explanatory note to heading 3920).