Reports of Cases

JUDGMENT OF THE COURT (Tenth Chamber)

15 April 2021 *

(Reference for a preliminary ruling – Regulation (EEC) No 2658/87 – Customs union – Common Customs Tariff – Tariff classification – Combined Nomenclature – Tariff headings – Headings 4407 and 4409 – Planed wooden boards the four corners of which have been slightly rounded over the entire length of the board)

In Case C-62/20,

REQUEST for a preliminary ruling under Article 267 TFEU from the Nederlandstalige rechtbank van eerste aanleg Brussel (Brussels Court of First Instance (Dutch-speaking), Belgium), made by decision of 17 January 2020, received at the Court on 6 February 2020, in the proceedings

Vogel Import Export NV

v

Belgische Staat,

THE COURT (Tenth Chamber),

composed of M. Ilešič, President of the Chamber, E. Juhász (Rapporteur) and I. Jarukaitis, Judges,

Advocate General: G. Hogan,

Registrar: A. Calot Escobar,

having regard to the written procedure,

after considering the observations submitted on behalf of:

– Vogel Import Export NV, by J. De Bruyn and E. Gevers, advocaten,

– the Belgian Government, by S. Baeyens, J.-C. Halleux, and C. Pochet, acting as Agents,

– the European Commission, by M. Salyková and P. Vanden Heede, acting as Agents,

having decided, after hearing the Advocate General, to proceed to judgment without an Opinion,

gives the following

* Language of the case: Dutch.

Judgment

1 This request for a preliminary ruling concerns the interpretation of tariff headings 4407 and 4409 of the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1), as amended by Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 (OJ 2016 L 294, p. 1) ('the CN').

2 The request has been made in proceedings between Vogel Import Export NV ('Vogel') and the Belgische Staat (Belgian State) concerning the tariff classification of planed wooden boards the four corners of which have been rounded over the entire length of the board.

Legal context

International law

3 The Customs Cooperation Council, now the World Customs Organisation (WCO), was established by the convention establishing that body, concluded in Brussels on 15 December 1950. The Harmonised Commodity Description and Coding System ('the HS') was drawn up by the WCO and established by the International Convention on the Harmonised Commodity Description and Coding System, concluded in Brussels on 14 June 1983 and approved, with its amending protocol of 24 June 1986, on behalf of the European Economic Community by Council Decision 87/369/EEC of 7 April 1987 (OJ 1987 L 198, p. 1) ('the HS Convention').

4 Under Article 3(1) of the HS Convention, each Contracting Party undertakes, inter alia, to ensure that its customs tariff and statistical nomenclatures are in conformity with the HS, to use all the headings and subheadings of the HS without addition or modification, together with their related codes, and to follow the numerical sequence of that system. The same provision obliges each Contracting Party to apply the general rules for the interpretation of the HS and all the section, chapter and subheading notes of the HS, and not to modify their scope.

5 The WCO approves, under the conditions laid down in Article 8 of the HS Convention, the Explanatory Notes and Classification Opinions adopted by the HS Committee.

6 The Explanatory Notes to the HS relating to the relevant subheadings of heading 4407, which is entitled 'Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm', provide:

'With a few exceptions, this heading covers all wood and timber, of any length but of a thickness exceeding 6 mm, sawn or chipped along the general direction of the grain or cut by slicing or peeling. Such wood and timber includes sawn beams, planks, flitches, boards, laths, etc., and products regarded as the equivalent of sawn wood or timber, which are obtained by the use of chipping machines and which have been chipped to extremely accurate dimensions, a process which results in a surface better than that obtained by sawing and which thereby renders subsequent planing unnecessary. It also includes sheets of sliced or peeled (rotary cut) wood, and wooden blocks, strips and friezes for flooring, other than those which have been continuously shaped along any of their edges, ends or faces (heading 4409).

It is to be noted that the wood of this heading need not necessarily be of rectangular (including square) section nor of uniform section along the length.

The products of this heading may be planed (whether or not the angle formed by two adjacent sides is slightly rounded during the planing process), sanded or end-jointed, e.g. finger-jointed …

The heading also excludes:

…

(d) Wood continuously shaped along any of its edges, ends or faces, of heading 4409.

…'

7 The Explanatory Notes to the HS relating to the relevant subheadings of heading 4409, entitled 'Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed', are worded as follows:

'This heading covers timber particularly in the form of boards, planks etc., which, after sawing or squaring, has been continuously shaped along any of its edges, ends or faces either to facilitate subsequent assembly or to obtain the mouldings or beadings described in Item (4) below, whether or not planed, sanded or end-jointed, e.g. finger-jointed …

…

Other common forms of timber covered by the heading include:

(1) Boards with rounded edges or ends.

(2) V-jointed wood (i.e., wood tongued and grooved with chamfered edges or ends), including centre-V-jointed wood (i.e., with a V-shaped channel in the centre of the board and also usually tongued and grooved and sometimes chamfered at the edges or ends).

(3) Beaded wood (i.e., wood tongued and grooved with a simple bead between the edge or end and the tongue), including centrebeaded wood (i.e., wood tongued and grooved with a simple bead along the centre of the face).

(4) Moulded wood (also known as mouldings or beadings), i.e., strips of wood shaped to various contours (obtained mechanically or by hand), such as are used in the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery.

(5) Rounded woods such as drawn woods, which are very thin rods, generally of round section, of a kind used in the manufacture of certain types of match splints, pegs for footwear, certain types of wooden sun-blinds (pinoleum blinds), toothpicks, cheese-making screens, etc. Dowelling in the length, being round wooden rods or poles of a uniform cross-section, generally ranging in diameter from 2 mm to 75 mm and in length from 45 cm to 250 cm, of a kind used, e.g., for joining parts of wooden furniture, is also classified in this heading.

The heading also covers strips and friezes for flooring consisting of narrow pieces of boards, provided they have been continuously shaped, e.g., tongued and grooved. If they have not been worked beyond planing, sanding or end-jointing, e.g. Finger-jointing, they fall in heading 4407.

Strips of plywood or veneered wood for parquet flooring are also excluded (heading 4412).

…'

EU law

8 The customs classification of goods imported into the European Union is governed by the CN, which is based on the HS.

9 Under Article 12(1) of Regulation No 2658/87, as amended by Council Regulation (EC) No 254/2000 of 31 January 2000 (OJ 2000 L 28, p. 16), the European Commission is to adopt each year a regulation reproducing the complete version of the CN, together with the rates of duty, as resulting from measures adopted by the Council of the European Union or the Commission. That regulation is to apply from 1 January of the following year.

10 The version of the CN applicable to the facts in the main proceedings is, given that the request for binding tariff information was made on 30 October 2017, the 2017 version, resulting from Implementing Regulation 2016/1821, amending Annex I to Regulation No 2658/87.

11 Part One of the CN, containing a series of preliminary provisions, includes a Section I on general rules, of which Subsection A, entitled 'General rules for the interpretation of the [CN]' ('the general rules'), provides as follows:

'Classification of goods in the [CN] shall be governed by the following principles.

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;

(c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

…

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context requires otherwise.'

12 Part Two of the CN, entitled 'Schedule of Customs Duties', includes, inter alia, Section IX, entitled 'Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork'.

13 Section IX includes Chapter 44, entitled 'Wood and articles of wood; wood charcoal'.

14 Chapter 44 of the CN includes heading 4407, which covers, inter alia, subheadings 4407 29 and 4407 29 83:

4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:
4407 29	– – Other:
	– – – Abura, acajou d'Afrique, afrormosia, ako, … ipé, … teak, tiama, tola:
4407 29 83	– – – – – – Planed

15 Chapter 44 of the CN also includes heading 4409, which includes subheading 4409 22 00:

4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:
4409 22 00	– – Of tropical wood

16 Pursuant to Article 9(1) of Regulation No 2658/87, the Commission is to adopt explanatory notes to the CN ('the Explanatory Notes to the CN').

17 The Explanatory Notes to the CN, published in the *Official Journal of the European Union* on 4 March 2015 (OJ 2015 C 76, p. 1), relating to subheadings 4407 21 10 to 4407 29 95, state as follows:

'of tropical wood specified in subheading note 2 to this chapter'

and

'See the HS General Subheading Explanatory Note to this chapter for the names of certain tropical woods. See also the Annex to the HS Explanatory Notes to this chapter'.

The dispute in the main proceedings and the questions referred for a preliminary ruling

18 On 30 October 2017, Vogel submitted to the competent customs authority an application for binding tariff information concerning the tariff classification of boards of ipé wood which were planed along each side and all four corners of which were rounded along the entire length of the board. Since a smooth rounding is applied over the entire length of the four corners of the article in question, the article no longer has a rectangular cross-section.

19 In order to be able to shape that article, blades specially made for that purpose have to be mounted onto the planing bench. The trade name of that article indicates that the wood has been planed on the four sides and that its four corners have been rounded.

20 On 7 December 2017, that customs authority issued a binding tariff information relating to 'Planed boards with an almost rectangular cross-section and slightly rounded long sides which do not facilitate assembly (neither tongued nor grooved or V-jointed), made of Ipé [of] a thickness of 21 mm, a width of 145 mm and a length which varies between 1.82 [m] and 4.53 m', classifying them in CN subheading 4407 29 83 of the CN.

21 Taking the view that those boards fell within subheading 4409 22 00 of the CN, on 12 January 2018 Vogel lodged an administrative appeal against that decision, which it supplemented on 21 December 2018.

22 As its appeal was dismissed on 13 March 2019, Vogel brought an action before the Nederlandstalige rechtbank van eerste aanleg Brussel (Brussels Court of First Instance (Dutch-speaking), Belgium).

23 That court states, according to Vogel, that as there are two tariff headings which may apply to those goods, it is the most specific, namely tariff heading 4409, and not tariff heading 4407, which must be preferred, in accordance with Rule 3(a) of the General Rules. That company also submits before that court that, in any event, in so far as that rule does not allow the tariff classification to be made, it is appropriate, in accordance with Rule 3(c), to apply the heading which occurs last in numerical order.

24 The referring court notes that Vogel takes the view that the boards in question in the main proceedings are continuously shaped in that they are rounded and that they are covered by the English, French and German versions of the descriptions of tariff heading 4409. Furthermore, according to that company, Binding Tariff Information decisions finding classification under that heading were issued for identical goods in Germany, France and the Netherlands and a decision to that effect was also taken by the Belgian authorities.

25 That court states that the Belgian State submits before it that Rule 3(a) of the General Rules is not applicable in the present case, since the goods concerned may be classified under Rule 1 of the General Rules. That party to the main proceedings submits that the rounding applied to those goods cannot be regarded as continuous shaping, since it does not serve to facilitate assembly and the HS Explanatory Notes relating to heading 4407 clearly state that that heading also covers wood which is not of square or rectangular cross-section and the corners of which have been slightly rounded.

26 The referring court notes that the parties to the proceeding before it are not in dispute as to the nature of the goods in question and that the dispute relates solely to the interpretation of the CN, while stating that resolution of the dispute before it does not require the application of any provision of national law.

27 In those circumstances, the Nederlandstalige rechtbank van eerste aanleg Brussel (Brussels Court of First Instance (Dutch-speaking)) decided to stay the proceedings and to refer the following questions to the Court for a preliminary ruling:

'(1) Should the [CN] – in the light also of the various language versions of tariff heading 4409 and the HS Explanatory Notes to tariff headings 4407 and 4409 – be interpreted as meaning that … planed wooden boards the four corners of which have been rounded over the entire length of the board, are to be regarded as being 'continuously shaped' and accordingly should be classified under tariff heading 4409 or can the rounding of the corners not be regarded as being 'continuously shaped' and should the goods therefore be classified under tariff heading 4407?

(2) Is the size of the rounding determinative for classification under tariff heading 4407 or tariff heading 4409?'

The first question

28 By its first question, the referring court asks, in essence, whether the CN must be interpreted as meaning that the planed wooden boards the four corners of which have been slightly rounded over the entire length of the board, come under heading 4407 or heading 4409 thereof.

29 First of all, it must be pointed out that, when the Court is requested to give a preliminary ruling on a matter of tariff classification, its task is to provide the national court with guidance on the criteria which will enable the latter to classify the goods at issue correctly in the CN, rather than to effect that classification itself, a fortiori since the Court does not necessarily have available to it all the information which is essential in that regard. In any event, the national court is in a better position to effect the classification (judgment of 30 April 2020, *DHL Logistics (Slovakia)*, C-810/18, EU:C:2020:336, paragraph 24 and the case-law cited). It is therefore for the referring court to classify the goods at issue in the main proceedings in the light of the answers provided by the Court.

30 The general rules for the interpretation of the CN provide that the classification of goods is to be determined according to the terms of the headings and any section or chapter notes, the titles of sections, chapters and sub-chapters being provided for ease of reference only (judgment of 2 May 2019, *Onlineshop*, C-268/18, EU:C:2019:353, paragraph 27 and the case-law cited).

31 The Explanatory Notes drafted by the Commission, in respect of the CN, and those adopted by the WCO, in respect of the HS, are an important aid for interpreting the scope of the various tariff headings but do not have legally binding force. The Explanatory Notes to the CN do not take the place of those of the HS but should be regarded as complementary to them and consulted jointly with them (judgment of 13 September 2018, *Vision Research Europe*, C-372/17, EU:C:2018:708, paragraph 23 and the case-law cited).

32 Thus, the HS Explanatory Notes are an important means of ensuring the uniform application of the Common Customs Tariff and, as such, may be regarded as useful aids to its interpretation (see, to that effect, judgment of 19 October 2017, *Lutz*, C-556/16, EU:C:2017:777, paragraph 40 and the case-law cited).

33 In the interests of legal certainty and ease of verification, the decisive criterion for the classification of goods for customs purposes is in general to be sought in their objective characteristics and properties, as defined in the wording of the relevant heading of the CN and of the notes relating to the sections or chapters (judgment of 11 March 2020, *Rensen Shipbuilding*, C-192/19, EU:C:2020:194, paragraph 22 and the case-law cited).

34 Furthermore, the intended use of a product may constitute an objective criterion for classification if it is inherent to the product, and that inherent character must be capable of being assessed on the basis of the product's objective characteristics and properties (judgment of 26 March 2020, *Pfizer Consumer Healthcare*, C-182/19, EU:C:2020:243, paragraph 38 and the case-law cited).

35 It is apparent from the wording of heading 4409 of the CN, corresponding to that of heading 4409 of the HS, that it includes 'Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed'.

36 According to that wording, for a product to be classified under heading 4409, it is therefore necessary for the wood to be continuously shaped along any of its edges, ends or faces. In that regard, that wording contains, in brackets, an indicative list of the different methods of continuous shaping, the words 'or the like' appearing at the end of that list, implying that it is not exhaustive.

37 Furthermore, according to the HS Explanatory Notes to heading 4409, that heading covers timber particularly in the form of boards, planks, etc., which, after sawing or squaring, has been continuously shaped along any of its edges, ends or faces. According to those explanatory notes, such continuous shaping over the entire length must either facilitate subsequent assembly or make it possible to obtain the mouldings or beadings used in the manufacture of picture frames, decoration of walls, furniture, doors and other carpentry or joinery. Those explanatory notes also state that heading 4409 covers strips and friezes for flooring consisting of narrow pieces of boards, provided they have been continuously shaped, if they have not been worked beyond planing, sanding or end-jointing, those boards fall in heading 4407.

38 As regards heading 4407 of the CN, it includes, according to its wording, which corresponds to that of heading 4407 of the HS, 'Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm'. Subheading 4407 29 83 of the CN specifically refers, in the context of heading 4407, to certain 'planed' timber species.

39 In the present case, it should be noted, first, that, according to the binding tariff information of 7 December 2017, the goods at issue in the main proceedings are 'planed boards, with an almost rectangular cross-section and slightly rounded sides which do not facilitate assembly' and that there is nothing in the file before the Court to indicate that one of the parties to the main proceedings has challenged that description of the objective characteristics and properties of those goods.

40 According to the Explanatory Notes to the HS on the relevant subheadings of heading 4409, timber, particularly in the form of boards, which have been continuously shaped, are designed either to facilitate assembly or to obtain mouldings or beadings, the latter being described in the fourth paragraph of those notes.

41 In that regard, it should be noted that Vogel does not claim, either before the referring court or in the proceedings before the Court, that the work carried out on the boards at issue in the main proceedings facilitates the assembly of those boards. Moreover, there is nothing in the documents before the Court to suggest that there was any intention to obtain mouldings or beadings when those boards were manufactured.

42 Secondly, the HS Explanatory Notes on the relevant subheadings of heading 4407 expressly provide that that heading also covers wood which is only 'slightly rounded'.

43 By contrast, in the first paragraph of the HS Explanatory Notes relating to heading 4409, which refers to 'Boards with rounded edges or ends', the adverb 'slightly' is missing, which indicates that, in order to be classified under heading 4409, the boards must be significantly rounded.

44 As regards that characteristic, it is clear from the binding tariff information of 7 December 2017, the findings of which, as has already been pointed out in paragraph 39 of this judgment, have not been challenged before either the national court or this Court, that the wooden boards at issue in the main proceedings have slightly rounded long sides and that they have an almost rectangular cross-section.

45 As long as the rounding is limited in that way, it is irrelevant that, as Vogel claims, customers can specify the contours of the boards in question and that the lateral rounding varies depending on each customer and each contour.

46 Thirdly, the HS Explanatory Notes relating to heading 4409 state that that heading 'also covers strips and friezes for flooring consisting of narrow pieces of boards, provided they have been continuously shaped, e.g., tongued and grooved [and that] if they have not been worked beyond planing, sanding or end-jointing, e.g. Finger-jointing, those boards fall in heading 4407'.

47 Although it is true that the goods at issue in the main proceedings are not strips and friezes for flooring consisting of narrow pieces of boards, those explanatory notes nevertheless support the interpretation that wooden boards which are not worked beyond planing and without continuous shaping must be classified under heading 4407 and not under heading 4409.

48 Fourthly, as is apparent from a comparison of the respective wording of headings 4407 and 4409 of the CN, the first of those headings covers simpler products, which have undergone only minimal processing which does not allow them to be assembled, and only more sophisticated products are covered by heading 4409 of the CN.

49 Those considerations correspond to the general scheme of the CN, the lower headings of which designate less worked products and the higher headings of which designate more worked products.

50 It follows that, since the light rounding of the sides of the wooden boards results from planing and since those boards have not undergone any continuous shaping process facilitating their assembly or making it possible to obtain mouldings or beadings, those boards must be classified not under heading 4409 of the CN but under heading 4407 thereof.

51 That interpretation cannot be called into question on account of the difference between the Danish, Dutch and Slovenian language versions of tariff heading 4409 of the CN and the other language versions of that tariff heading, which consists of the fact that, while 20 language versions contain the word 'rounded', that word is missing in the Danish, Dutch and Slovenian versions of that tariff heading.

52 In that regard, it should be recalled that, where there is a divergence between the various language versions of a provision of EU law, the provision in question must be interpreted by reference to the general scheme and the purpose of the rules of which it forms part (see, to that effect, judgment of 9 July 2020, *Naturschutzbund Deutschland – Landesverband Schleswig-Holstein*, C-297/19, EU:C:2020:533, paragraph 43 and the case-law cited). Moreover, the need for the uniform application of an EU measure and, accordingly, for a uniform interpretation of that measure requires that it be interpreted on the basis of both the real intention of its author and the aim which the latter seeks to achieve, in the light, in particular, of all the language versions of that measure (see, to that effect, judgment of 4 February 2016, *C & J Clark International and Puma*, C-659/13 and C-34/14, EU:C:2016:74, paragraph 122 and the case-law cited).

53 The parties to the HS Convention undertake to ensure that their customs tariff and statistical nomenclatures are in conformity with the HS and the tariff classification of goods imported into the European Union is governed by the CN, which is based on the HS. It appears that the wording of heading 4409 of the HS contains the word 'rounded'.

54 Consequently, according to the uniform interpretation of heading 4409 of the CN, that heading includes the word 'rounded'. However, in the wording of that tariff heading, the word 'rounded' appears in brackets following the words 'continuously shaped' in an indicative list of different shaping methods, as has already been stated in paragraph 36 of this judgment. Therefore, it is clear that the intention of the author of the CN was to provide that heading 4409 of the CN could cover rounded wood only when it was continuously shaped.

55 As regards the case in the main proceedings, it appears, in the light of the factors set out in paragraphs 39 to 54 of the present judgment, that the goods concerned are capable of falling within heading 4407 of the CN and not within heading 4409 of the CN.

56 Notwithstanding that finding, it will be for the referring court, after verifying the objective characteristics of those goods, to classify them for customs purposes.

57 In the light of all the foregoing considerations, the answer to the first question is that the CN must be interpreted as meaning that planed wooden boards the four corners of which have been slightly rounded over the entire length of the board, must not be regarded as continuously shaped and are capable of falling within heading 4407 of the CN.

The second question

58 By its second question, the referring court asks, in essence, whether the answer to the first question would be different if a larger size of rounding were to characterise the four corners of the wooden boards at issue in the main proceedings.

59 There is nothing in the documents before the Court to indicate the need, for the purposes of resolving the dispute in the main proceedings, to provide clarification to the referring court concerning a situation in which a larger size of rounding characterises certain wooden boards requiring classification under a tariff heading of the CN.

60 Consequently, the second question, which is hypothetical, is inadmissible.

Costs

61 Since these proceedings are, for the parties to the main proceedings, a step in the action pending before the national court, the decision on costs is a matter for that court. Costs incurred in submitting observations to the Court, other than the costs of those parties, are not recoverable.

On those grounds, the Court (Tenth Chamber) hereby rules:

The Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016, must be interpreted as meaning that planed wooden boards the four corners of which have been slightly rounded over the entire length of the board, must not be regarded as continuously shaped and are capable of falling within heading 4407 of the Combined Nomenclature.

[Signatures]