Commission Regulation (EU) No 316/2011 of 30 March 2011 concerning the classification of certain goods in the Combined Nomenclature

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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)], and in particular Article 9(1) (a) 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 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of 3 months, 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[(2)].

(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.

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EU) No 316/2011. (See end of Document for details)*

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 for a period of 3 months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following 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, 30 March 2011.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A used pick-up vehicle, with an unfolding load-carrying platform, for the transport of persons and goods (so-called 'multipurpose vehicle'), with a diesel engine of a cylinder-capacity of 3 200 cm^3, an automatic gearbox, four-wheel drive (4 × 4), and a wheelbase length of 320 cm. It consists of: — a four-door cabin equipped with two rows of seats for 5 persons, including the driver. The cabin has a luxurious interior, with electrically adjustable leather seats, three-point safety belts behind the driver's seat, electrically operated windows and air-conditioning. It is equipped with a radio-broadcast receiver, a radio navigation system and a CD/DVD player, — an open load space of an inner length of 156 cm. The sides and tailgate of the load space have a height of 50 cm. The sides are equipped with catches to attach the load. The length of the load space can be extended to 206 cm by opening the tailgate and mounting an	8703 33 90	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8703, 8703 33 and 8703 33 90. Classification under heading 8704 as a vehicle for the transport of goods is excluded, given its intended use, which is inherent to the entirety of its objective characteristics and general appearance, as a vehicle principally designed for the transport of persons. The maximum inner length at the floor of the area for transport of goods is limited by the sides and the tailgate when the latter is closed. (See also the Harmonised System Explanatory Notes to heading 8703 and the CN Explanatory Notes to heading 8703). The vehicle is therefore to be classified under CN code 8703 33 90 as a used motor vehicle principally designed for the transport of persons.