Commission Regulation (EU) No 313/2011 of 30 March 2011 concerning the classification of certain goods in the Combined Nomenclature

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concerning the classification of certain goods in the Combined Nomenclature

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, pursuant to 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 313/2011. (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 pursuant to Article 12(6) of Regulation (EEC) No 2913/92.

Article3

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EU) No 313/2011. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A piece of furniture (so-called 'television stand') with measurements of approximately 80 × 40 × 45 cm. The product consists of a top and two shelves made of clear tempered glass, and four cylindrical legs of approximately 45 × 5 cm made of metal. The maximum weight load of the product is 80 kg. The metal components and the glass components comprise approximately 47 % and 44 %, respectively, of the total value of the product. [a] See the image.	9403 20 80	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9403, 9403 20 and 9403 20 80. Tables and similar furniture made of different materials are classified according to the material of which the support (legs and frame) is made, unless, by application of General Interpretative Rule 3(b), the material from which the top is made gives the table its essential character, for example, by being of a higher value (see also the CN Explanatory Notes to heading 9403). Classification under CN code 9403 89 00 as furniture of other materials (glass) is therefore excluded, as the glass top, being of less value than the metal support, does not give the product its essential character. Consequently, the product is to be classified according to the material of which the support is made. The product is therefore to be classified under CN code 9403 20 80 as other metal furniture.

a The image is purely for information.