Commission Regulation (EU) No 1228/2010 of 15 December 2010 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

COMMISSION REGULATION (EU) No 1228/2010

of 15 December 2010

amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

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 thereof,

Whereas:

(1) Regulation (EEC) No 2658/87 established the Combined Nomenclature (CN) to meet the requirements of the Common Customs Tariff, the external trade statistics of the Union, and other Union policies concerning the imports or exports of goods.

(2) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty[(2)] applies to cases where taxation is not justified.

(3) In certain circumstances, taking into account the special nature of some of the movements of goods mentioned in Regulation (EC) No 1186/2009, it seems appropriate to reduce the administrative burden when declaring such movements, by assigning them a specific CN code. It is the case, in particular, when the classification of each type of goods in a movement for the purpose of drawing up the customs declaration would entail a workload and expense disproportionate to the interests at stake.

(4) Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements[(3)] and Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92[(4)] allow the Member States to use a simplified coding system for certain goods in the extra-EU and intra-EU trade statistics.

(5) Those regulations provide for specific goods codes to be used under special conditions. For the sake of transparency as well as for information purposes, such codes should be mentioned in the CN.

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EU) No 1228/2010. (See end of Document for details)*

(6) For these reasons, it is appropriate to insert Chapter 99 in the CN.

(7) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.

(8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EEC) No 2658/87 is amended as set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the 1 January 2011.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 15 December 2010.

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 1228/2010. (See end of Document for details)*

ANNEX

Annex I to Regulation (EEC) No 2658/87 is amended as follows:

(1) in the Summary, Part Two, Section XXI, Chapter 99, the phrase '(*Reserved for special uses determined by the competent Community authorities*)' is replaced by the following: 'Special Combined Nomenclature codes';

(2) in Part Two, Section XXI, between the end of Chapter 98 and 'Part Three', the following 'Chapter 99' is inserted:

CHAPTER 99

SPECIAL COMBINED NOMENCLATURE CODES

*Sub-chapter I***Combined Nomenclature codes for certain specific movements of goods**(Import or export)

Additional notes:

1. The provisions of this sub-chapter only apply to the movement of goods to which it refers.

   Such goods shall be declared in the relevant subheading if the conditions and requirements thereof and of any applicable regulations are met. The description of such goods must be sufficiently precise to enable them to be identified.

   Member States, may, however, choose not to apply the provisions of this sub-chapter in so far as import duties or other charges are at stake.

2. The provisions of this sub-chapter do not apply to the trading of goods between Member States.

3. Imported and exported goods as provided for in Regulation (EC) No 1186/2009 that have been refused the benefit of the relief of import or export duties are excluded from this sub-chapter.

   Movements containing goods which are subject to any prohibition or restriction are also excluded from this sub-chapter.

CN code	Description	Note
1	**2**	**3**
	Certain goods, as provided for in Regulation (EC) No 1186/2009 (import and export):	
9905 00 00	— Personal property belonging to natural persons transferring their normal place of residence	[a]

a At importation, entry under this subheading and the relief from import duties shall be subject to the conditions laid down in Regulation (EC) No 1186/2009.