Changes to legislation: *Commission Regulation (EU) No 731/2010 is up to date with all changes known to be in force on or before 09 April 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Commission Regulation (EU) No 731/2010 of 11 August 2010 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION REGULATION (EU) No 731/2010

of 11 August 2010

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 codes 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 three 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 codes indicated in column 2 of that table.

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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 three months pursuant to 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, 11 August 2010.

For the Commission, On behalf of the President,

Štefan FÜLE

Member of the Commission

***Changes to legislation:** Commission Regulation (EU) No 731/2010 is up to date with all changes known to be in force on or before 09 April 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. A video-sound installation consisting essentially of the following components: — 10 video reproducing apparatus of the digital versatile disc (DVD) type, — 10 projectors using matrix liquid crystal display (LCD) technology, of a kind also capable of displaying digital information generated by an automatic data-processing machine, — 10 single self-powered loudspeakers, mounted in their enclosures, and — 20 digital versatile discs (DVDs) containing recorded works of ‘modern art’ in the form of images accompanied by sound. The appearance of the video reproducing apparatus, the projectors and the loudspeakers has been modified by an artist with a view to appear as a work of ‘modern art’ without altering their function. The installation is presented disassembled.	8521 90 00 8528 69 10 8518 21 00 8523 40 51	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8521 and 8521 90 00, 8528, 8528 69 and 8528 69 10, 8518 and 8518 21 00 and 8523, 8523 40 and 8523 40 51. Classification under heading 9703 00 00 as a sculpture is excluded, as none of the individual components or the whole installation, when assembled, can be considered as a sculpture. The components have been slightly modified by the artist, but these modifications do not alter their preliminary function of goods of Section XVI. It is the content recorded on the DVD which, together with the components of the installation, provides for the ‘modern art’. The video-sound installation is neither composite goods, as it rather consists of individual components, nor goods put up in sets for retail sale within the meaning of General Rule 3(b). Consequently, the components of the installation are to be classified separately. The video reproducing apparatus are therefore to be classified under CN code 8521 90 00, the projectors under CN code 8528 69 10, the loudspeakers under CN code 8518 21 00 and the DVDs under CN code 8523 40 51.