COMMISSION REGULATION (EU) No 732/2010

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 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 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 code indicated in column 2 of that table.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product in the form of a steel disc, cut from a flat hot-rolled plate, with a diameter of approximately 187 cm and a thickness of approximately 1,5 cm, with a stamped small hole and larger oval-shaped hole.	7326 90 98	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7326, 7326 90 and 7326 90 98.
After presentation, it is to be further processed (milling and drilling of additional holes, mounting of a steel rim and a surface treatment and coating) prior to being used.		Classification under heading 7308 as a part of a structure or under Section XVI as a part of a machine is excluded because, as presented, the product cannot be identified as a 'part' given that it requires further processing.
It is to be used together with a similar disc of a thickness of approximately 2,5 cm to connect one blade to the blade bearing in the nacelle of a so-called 'wind turbine' (a wind engine integrated with a generator).		It is therefore to be classified according to its constituent material under CN code 7326 90 98 as other articles of steel.
See image (*).		

(*) The image is purely for information.

