

COMMISSION IMPLEMENTING REGULATION (EU) No 776/2011
of 2 August 2011
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, 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.

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 under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the twentieth day following that of 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, 2 August 2011.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>An apparatus for cooking food, with dimensions of approximately 31 × 47 × 40 cm and a capacity of 25 litres. It has a housing of stainless steel, a turntable, a safety child lock feature, control buttons and a clock.</p> <p>The apparatus comprises:</p> <ul style="list-style-type: none"> — a microwave oven with 5 power levels, a maximum power output of 900 watts and a timer. It has pre-set cooking and defrosting programmes, and — a quartz griller with a maximum power output of 1 000 watts. <p>The apparatus is designed to cook food by means of the microwave oven. It also cooks, browns and crisps food by means of the griller.</p>	8516 50 00	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XVI, and by the wording of CN codes 8516 and 8516 50 00.</p> <p>Classification of the apparatus as an industrial microwave oven of heading 8514 is excluded given its power output and oven capacity (see also the CN Explanatory Notes to subheading 8514 20 80).</p> <p>The apparatus is a composite machine within the meaning of Note 3 to Section XVI as it consists of a microwave oven of CN code 8516 50 00 and a griller of CN code 8516 60 70.</p> <p>Given all the characteristics of the apparatus, such as power output, power levels and the number of programmes, the microwave oven is to be considered as performing the principal function of the composite machine.</p> <p>The apparatus is therefore to be classified under CN code 8516 50 00 as a microwave oven.</p>