

COMMISSION REGULATION (EU) No 455/2010
of 26 May 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, 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, 26 May 2010.

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 consisting of an interchangeable ultra-violet (UV) light source, a reflector, a shutter, an intensity control and a shutter-timer in a casing (so-called 'UV spot light source') with overall dimensions of 311 × 160 × 227 mm. The casing is equipped with a carrying handle, controls and fixed light guide.</p> <p>The apparatus is used in a photochemical process, so-called 'UV curing', for surface treatment of various photosensitive materials with UV radiation, in particular for the non-mechanical hardening of different materials and coatings, via controlled emissions of UV light.</p>	8543 70 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8543, 8543 70 and 8543 70 90.</p> <p>Classification under heading 8479 as a machine having an individual function, not specified or included elsewhere in Chapter 84, is excluded as the hardening does not involve any mechanical function, but is the result of a photochemical process. Accordingly, the apparatus is to be considered as UV irradiation equipment for general industrial uses (see also the Harmonised System Explanatory Notes to heading 8543, fourth paragraph, (1)).</p> <p>The apparatus is therefore to be classified under CN code 8543 70 90 as other electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85.</p>