# COMMISSION REGULATION (EU) No 727/2010

## of 6 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, 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 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, 6 August 2010.

*For the Commission,*
*On behalf of the President,*
Janusz LEWANDOWSKI
*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) |
| An electrical extension cord comprising:<br><br>— an electrical cable of a length of approximately 2 m,<br><br>— a plug for connecting to an electrical power mains socket, and<br><br>— a plastic housing with 5 sockets, a power switch and a fuse.<br><br>The product is designed to be used for the transport of electrical power of 220 V within a local area (for example, a room) to various apparatus.<br><br>The switch disconnects the electrical power and the fuse protects against overloads.<br><br>(*) See image | 8544 42 90 | 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 8544, 8544 42 and 8544 42 90.<br><br>The functions provided by the switch and by the fuse are considered to be secondary as the principal function of the product is to transport electrical power by means of a cable fitted with connectors.<br><br>Classification under heading 8536 as a connector is excluded as heading 8544 covers cables, whether or not fitted with connectors (see also the Harmonised System Explanatory Notes to heading 8536 (III)(A), final paragraph, and to heading 8544).<br><br>The product is therefore to be classified under CN code 8544 42 90 as other electrical conductors fitted with connectors. |

(*) The image is purely for information.

