COMMISSION IMPLEMENTING REGULATION (EU) 2021/956

of 31 May 2021

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Articles 57(4) and 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at 3 months.

(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 which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of 3 months from the date of entry into force of this Regulation.

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*.

([1]) OJ L 269, 10.10.2013, p. 1.

([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 31 May 2021.

For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A modular article with sound absorbing and sound insulating properties (so called 'Room in room system'). When assembled, it measures approximately 3 m in width, between 2 and 6 m in length and 2,3 m in height, and its walls have a thickness of approximately 40 mm. It consists of a cubical frame made of aluminium, joined by a series of metal corners and panels, which are placed on the sides and the top of the structure. Each panel consists of a printed polyester acoustic layer of fireproof fabric on one side and a laminated wood particles board on the other side. The interior of the panel is padded with rock wool (100 kg/m^3 density). The ceiling is made of polyester panels and support aluminium joists. The article is also fitted with a door, windows, an LED lighting system and a ventilation system. The article is designed as a special construction to be erected inside an existing finished building, as it offers no weather protection. It is presented to be used in open-plan offices as an enclosed area for confidential discussions, or to create a quiet zone. See image (*).	7610 90 90	Classification is determined by general rules 1, 2(a), 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 7610, 7610 90 and 7610 90 90. Classification under heading 9406 is excluded as the article is not a stand-alone complete or incomplete 'prefabricated building' as it can be considered neither housing, worksite accommodation nor similar building (see also note 4 to Chapter 94 and the Harmonized System Explanatory Notes to heading 9406). It is not suitable for outdoor use as it is not considered to be weatherproof. The article is a special construction to be erected inside an existing finished building. The article is a composite product, where the essential character is given by the constructive element (aluminium frame). It is therefore to be classified according to the constituent material of that component. Consequently, the article is to be classified under CN code 7610 90 90 as other aluminium structures.

(*) The image is purely for information.

