REGULATIONS

COMMISSION REGULATION (EU) No 1076/2010

of 22 November 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 3 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 3 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, 22 November 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)
An article (so-called 'common mode choke') with dimensions of approximately 3 × 3 × 2 cm (including the base plate), consisting of two coils of insulated copper wire wound on a circular ferrite core, with a ratio of 1:1. The differential mode current (signal), flowing in opposite directions through the coils, creates equal and opposite magnetic fields which cancel each other out. This results in the article presenting zero impedance to the differential mode current, which passes through unaltered. The common mode current (interference), flowing in the same direction through the coils, creates equal and in-phase magnetic fields which add together. This results in the article presenting high impedance to the common mode current, which passes through attenuated.	8504 50 95	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8504, 8504 50 and 8504 50 95. Classification under subheading 8504 31 as a transformer is excluded, as although the construction of the article is that of a transformer, it cannot transform an alternating current into a different alternating current. It only transfers alternating currents with a ratio of 1:1 (see also the Harmonised System Explanatory Notes to heading 8504). Given its function, the article constitutes an inductor of subheading 8504 50, as it is used to limit or prevent the flow of common mode current (interference) while leaving the flow of differential mode current (signal) unaltered. The article is therefore to be classified under CN code 8504 50 95 as an inductor.