

COMMISSION IMPLEMENTING REGULATION (EU) No 105/2012
of 7 February 2012
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) 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

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, 7 February 2012.

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A multifunctional machine, with dimensions of approximately 62 × 76 × 98 cm and a weight of approximately 153 kg, comprising a scanner and an electrostatic print engine.</p> <p>It has a 150-page automatic page feeder for two-sided originals to be copied, 2 paper feeder trays, a control panel for the user, a RAM memory of 2,5 GB and an in-built hard disk of 80 GB. It is equipped with Ethernet, WLAN and USB interfaces.</p> <p>The machine is capable of performing the following functions:</p> <ul style="list-style-type: none"> — scanning, — printing and — digital copying. <p>The machine can also send scanned documents via the Internet (so-called "e-mail/Internet faxing").</p> <p>The machine is capable of reproducing up to 51 A4 pages per minute. It can also reduce or enlarge the images it scans (zoom 25 - 400 %). It has a scanning speed of 70 images per minute.</p> <p>It has a print resolution of 1 200 × 1 200 dpi for text only and 600 × 600 dpi for images. The copy resolution is 600 × 600 dpi.</p> <p>The machine operates either in an autonomous form as a copier, by scanning the original and printing the copies by means of the electrostatic print engine, or when connected to a network or an automatic data-processing machine as a printer, a scanner and for Internet faxing.</p>	8443 31 80	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 8443, 8443 31 and 8443 31 80.</p> <p>Given its characteristics, none of the functions of the machine can be considered the principal one and therefore classification under subheading 8443 31 20 is excluded. The reproduction speed, the scanning speed, the existence of an automatic page feeder, the number of paper feeder trays, the control panel and the zoom function are not sufficient to consider digital copying as the principal function.</p> <p>Indeed, the reproduction speed is the same for copying and printing as it depends on the print engine, which is used for both functions. The paper feeder trays are also used for both printing and copying. The scanning speed is relevant for both scanning and copying. The automatic page feeder and the control panel are used equally for copying, scanning and Internet faxing. The presence of the zoom function, which relates in particular to copying, is not sufficient to consider copying as the principal function.</p> <p>Moreover, the machine's capacity to connect to an automatic data-processing (ADP) machine or to a network is an important feature as it allows for the printing and scanning of documents from/to the ADP machine and for sending them via the Internet.</p> <p>Therefore, the machine is to be classified under CN code 8443 31 80 as other machines which perform two or more of the functions of printing, copying or facsimile transmission, not having digital copying as their principal function.</p>