

COMMISSION IMPLEMENTING REGULATION (EU) No 113/2014
of 4 February 2014
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 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 12(6) of Council Regulation (EEC) No 2913/92⁽²⁾. That period should be set at three 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 12(6) of Regulation (EEC) No 2913/92 for a period of three 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*.

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

Done at Brussels, 4 February 2014.

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A rectangular shaped apparatus (so-called 'high speed camera') comprising a lens and electronic circuitry with dimensions of approximately 12 × 12 × 11 cm. It incorporates a volatile internal memory of 2 GB able to temporarily store images in a sequence with a maximum duration of 1,54 seconds at 1 000 frames per second (fps) at full resolution. The captured images are lost when the camera is switched off. Connection by a cable to an automatic data-processing (ADP) machine is necessary for operating the camera and recording the images into the ADP machine. It is equipped with a CMOS sensor with a global electronic snapshot shutter, also known as 'short duration flash' or 'stroboscopic imaging'. The camera is designed to capture a sequence of images at a shutter rate from 60 up to 1 000 fps at a full resolution of 1 024 × 1 024 pixels or 109 500 fps at a lower resolution of 128 × 16 pixels. The captured images may be viewed individually or played back as video, for example, in slow motion. The images may be subject to analysis in a laboratory or a similar environment for studying, for example, ultra-high speed phenomena such as automotive crash tests.	8525 80 19	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8525, 8525 80 and 8525 80 19. Temporary storage onto volatile memory is not considered recording in the camera as the images are lost after switching off the camera. Consequently, classification either as digital cameras under subheading 8525 80 30 or as video camera recorders only able to record sound and images taken by the television camera under subheading 8525 80 91 is excluded (see also the Harmonized System Explanatory Notes (HSEN) to heading 8525, the first and fifth paragraphs of group (B)). The apparatus is therefore to be classified under CN code 8525 80 19 as other television cameras (see also the HSEN to heading 8525, the fourth paragraph of group (B)).