

COMMISSION REGULATION (EC) No 634/2005
of 26 April 2005
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 to this Regulation should be classified under the CN codes 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 codes 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 twentieth 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, 26 April 2005.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 493/2005 (OJ L 82, 31.3.2005, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the 2003 Act of Accession.

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>1. Audio-frequency amplifier, incorporating a digital sound decoder, a digital sound processor to produce a multi-channel sound effect (surround) and circuitry for video/sound synchronisation.</p> <p>The device is capable of receiving signals from different sources (e.g. DVD player, satellite tuner, cassette player, video recorder). These signals may be decoded and passed to digital/analogue converters before being amplified.</p>	8518 40 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8518, 8518 40 and 8518 40 99.</p> <p>The decoding and processing of sound signals is considered to be a part of the audio-frequency amplification function.</p> <p>Since the video-related function only synchronises the sound and the video signals, it remains classified in heading 8518.</p>
<p>2. Apparatus consisting of:</p> <ul style="list-style-type: none"> — an AM/FM radio-broadcast receiver, — a multi-channel amplifier, and — a digital sound processor. <p>The product, which is designed to provide home entertainment, is presented with a remote control.</p>	8527 39 80	<p>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 8527, 8527 39 and 8527 39 80.</p> <p>Within the meaning of Note 3 to Section XVI, the component which provides the principal function of the composite machine is the radio-broadcast receiver.</p> <p>The amplification and processing of sound are considered to be secondary functions compared with reception for radio-broadcasting.</p> <p>Consequently, the composite machine is classified as radio-broadcast reception apparatus under CN code 8527 39 80.</p>
<p>3. Apparatus consisting of:</p> <ul style="list-style-type: none"> — an AM/FM radio-broadcast receiver, — a multi-channel amplifier, — a digital sound processor, and — circuitry for video/sound synchronisation. <p>The product which is designed to provide home entertainment by receiving signals from different sources (e.g. DVD player, satellite tuner, cassette player, video recorder) is presented with a remote control.</p> <p>The sound signals may be decoded and passed to digital/analogue converters before being amplified.</p>	8527 39 80	<p>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 8527, 8527 39 and 8527 39 80.</p> <p>Within the meaning of Note 3 to Section XVI, the component which provides the principal function of the composite machine is the radio-broadcast receiver.</p> <p>The amplification and processing of sound are considered to be secondary functions compared with reception for radio-broadcasting.</p> <p>Since the video related function only synchronises the sound and the video signals, the product remains classified in heading 8527.</p> <p>Consequently, the composite machine is classified as radio-broadcast reception apparatus under CN code 8527 39 80.</p>

(1)	(2)	(3)
<p>4. A colour monitor of the liquid crystal device (LCD) type with a diagonal measurement of the screen of 38,1 cm (15") and overall dimensions of 30,5 (W) × 22,9 (H) × 8,9 (D) cm with:</p> <ul style="list-style-type: none"> — maximum resolution of 1 024 × 768 pixels — scan frequencies of 30-80 kHz (horizontal) and 56-75 Hz (vertical). <p>The product has the following interfaces:</p> <ul style="list-style-type: none"> — VGA in — DVI in — BNC in and out — S-video (Y/C) in and out — Audio in and out <p>The product can display signals received from various sources, such as an automatic data-processing machine, a closed circuit television system, a DVD player or a camcorder.</p>	8528 21 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8528, 8528 21 and 8528 21 90.</p> <p>Classification under subheading 8471 60 is excluded, as the monitor is not of a kind solely or principally used in an automatic data-processing system (see Note 5 to Chapter 84), in view of its capabilities to display signals from various sources.</p> <p>Likewise, the product is not classifiable under heading 8531, because its function is not to provide visual indication for signalling purposes (see the HS explanatory notes to heading 8531, point D).</p>
<p>5. A system consisting of:</p> <ul style="list-style-type: none"> — a central processing unit with a keyboard, mouse and a visual display (personal computer), — a central processing unit (server) and — a precision scanner. <p>The precision scanner consists of a device referred to as a 'scanner sensor support' on a frame.</p> <p>The 'scanner sensor support' is equipped with various sensors for measuring paper quality in respect of moisture, temperature, weight, etc.</p> <p>It moves back and forth on the frame gathering information, using bands within infrared light or laser beams or other forms of measurement. This information is sent, via the server, to the personal computer which processes the information to generate data for the purpose of paper quality control.</p> <p>The information processed by the personal computer is used for adjusting the output from the paper manufacturing equipment, the latter not being part of the system.</p>	9032 89 90	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 7(b) to Chapter 90 and by the wording of CN codes 9032, 9032 89 and 9032 89 90.</p> <p>Note 5(B) to Chapter 84 precludes classification of the system under heading 8471 since it performs a specific function other than data-processing as prescribed by Note 5(E) to Chapter 84.</p> <p>The system is an automatic regulator for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled (Note 7(b) to Chapter 90).</p>