

COMMISSION IMPLEMENTING REGULATION (EU) No 299/2012
of 2 April 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) 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 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 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, 2 April 2012.

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)
<p>A portable battery-operated multifunctional electronic apparatus in a single housing, measuring approximately 10 × 9,5 × 10,5 cm, equipped with:</p> <ul style="list-style-type: none"> — a liquid crystal colour display with a diagonal measurement of the screen of approximately 9 cm (3,5 inches), an aspect ratio of 4:3 and a resolution of 320 × 240 pixels, — loudspeakers, — a microphone, — an alarm clock, — a memory of 2 GB, — a memory card reader, — a USB interface, — an interface for an FM antenna, — control buttons. <p>The apparatus is capable of performing the following functions:</p> <ul style="list-style-type: none"> — radio-broadcast reception, — voice recording, — sound reproduction, — still and video image reproduction, — alarm clock. <p>(*) See image.</p>	8527 13 99	<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 13 and 8527 13 99.</p> <p>As the apparatus is designed for the purpose of performing several functions of Chapter 85 it is to be classified, by virtue of Note 3 to Section XVI, as being that apparatus which performs the principal function.</p> <p>In view of the objective characteristics of the apparatus, namely the design and conception, its intended use is that of an alarm clock radio. The sound reproduction is considered secondary. In view of the small size and low resolution of the screen, the still and video image reproduction is also considered secondary.</p> <p>The apparatus' principal function is therefore that of a reception apparatus for radio-broadcasting, combined in the same housing with sound recording or reproducing apparatus and a clock.</p> <p>The apparatus is therefore to be classified under CN code 8527 13 99 as other radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.</p>

(*) The image is purely for information.

