

COMMISSION IMPLEMENTING REGULATION (EU) 2021/532
of 22 March 2021
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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 34(9) of Regulation (EU) No 952/2013. 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 34(9) of Regulation (EU) No 952/2013 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*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

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

Done at Brussels, 22 March 2021.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>An apparatus (so-called 'camera station appliance' or 'all-in-one recorder') presented in a single housing with dimensions of approximately 33 × 23 × 8 cm, comprising the following components:</p> <ul style="list-style-type: none"> — passive and active elements, — a processor, — a graphic card, — an internal memory (hard disc drive). <p>The apparatus does not have a TV tuner.</p> <p>The apparatus is equipped with the following interfaces: RJ45, USB, VGA, SPF and HDMI and integrated eight-port switch with PoE (Power over Ethernet) capability.</p> <p>It is equipped with a 'standard automatic data-processing machine' operating system. It is also preconfigured and preloaded with special 'camera management software' and includes licences for eight channels.</p> <p>The apparatus is designed to receive audio and video data via a telecommunication interface (and Internet Protocol (IP)) from up to eight surveillance cameras (IP cameras). The data can be recorded on the internal hard disc, on an external storage (via the USB interface) or the apparatus can send the data via the telecommunication networks to another IP address (for example, to a server, a switch, a mobile phone, or an automatic data-processing machine).</p> <p>The apparatus can be connected to a monitor or a display and to a keyboard control. It is presented to be used within a security and surveillance system.</p>	8521 90 00	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI, note 5 (E) to Chapter 84 and by the wording of CN codes 8521 and 8521 90 00.</p> <p>Given its objective characteristics, the apparatus is intended to work together with up to eight cameras for video-surveillance purposes. A machine which, for such purposes, records signals from cameras and can either send them to another IP address or reproduce them on a display or monitor, performs a specific function other than data processing within the meaning of note 5(E) to Chapter 84. (See also judgement of the Court of Justice of 17 March 2005, Ikegami Electronics, C-467/03, ECLI:EU:C:2005:182). Classification under heading 8471 as an automatic data-processing machine is consequently excluded.</p> <p>The apparatus is designed for the purpose of performing two or more complementary functions within the meaning of note 3 to Section XVI, namely transmission and reception of data of heading 8517 and video recording and reproducing of heading 8521.</p> <p>Based on the objective characteristics of the apparatus, the principal function is that of video recording within a security and surveillance system. The transmission and reception of data is merely an ancillary function intended to improve the operation of the system in which the apparatus is incorporated. Classification under heading 8517 is therefore excluded. (See also judgement of the Court of Justice of 25 February 2016, G. E. Security, C-143/15, ECLI:EU:C:2016:115, paragraphs 55 to 57).</p> <p>The apparatus is therefore to be classified as other video recording or reproducing apparatus, whether or not incorporating a tuner, under CN code 8521 90 00.</p>