

COMMISSION IMPLEMENTING REGULATION (EU) No 876/2014
of 8 August 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.

⁽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).

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, 8 August 2014.

*For the Commission,
On behalf of the President,
Martine REICHERTS
Member of the Commission*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A portable battery-operated apparatus for capturing and recording still and video images (so-called 'action camera') with dimensions of approximately 6 × 4 × 2 cm and a weight of approximately 74 g, comprising:</p> <ul style="list-style-type: none"> — an ultra wide angle camera lens, — a liquid crystal device (LCD) status indicator, — micro USB and micro HDMI interfaces, — a slot for micro SD card, — built in WiFi, — a port for optional accessories. <p>The apparatus does not have a zoom, viewfinder or a screen for displaying recorded images. The apparatus is not designed to be held in the hand but to be mounted on, for example, a helmet. It is presented to be used for capturing dynamic impressions of the environment as experienced during outdoor activities such as biking, surfing and skiing. The video quality can be adjusted ranging from 848 × 480 to 1 920 × 1 080 pixels.</p> <p>Still images can only be recorded in a 5,0 megapixel quality. The quality for still images (such as image sharpness, colour, object composition) cannot be adjusted on the apparatus.</p> <p>The apparatus is capable of capturing and recording video files in MPEG4 format. The highest video recording is in a resolution of 1 920 x 1 080 pixels at 30 frames per second for a continuous period of maximum three hours with a fully charged battery. The capturing can only be stopped by the user. The captured images are recorded in separate files lasting approximately 15 minutes each.</p> <p>Upon presentation files can be transferred to the apparatus from an automatic data-processing machine via the USB interface.</p>	<p>8525 80 99</p>	<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 8525, 8525 80 and 8525 80 99.</p> <p>Given the objective characteristics of the apparatus, such as its small size and weight, the fact that it is to be mounted on, for example, a helmet, its capacity to record video for a continuous period of maximum 3 hours, the principal function of the camera is capturing video images.</p> <p>Although the apparatus has the design of a digital camera, it is capable of recording video in a quality of at least 800 × 600 pixels at 30 frames per second for a continuous period of maximum 3 hours. The capturing is not automatically switched off after 30 minutes (see also the Explanatory Notes to the Combined Nomenclature to subheadings 8525 80 30, 8525 80 91 and 8525 80 99). The fact that the captured images are recorded in separate files that last approximately 15 minutes each does not influence the duration of the continuous video recording capability of the camera. Classification under subheading 8525 80 30 as digital cameras is therefore excluded.</p> <p>As the apparatus is capable of recording video files from sources other than the incorporated camera lens, classification under CN code 8525 80 91 as video camera recorders only able to record sound and images taken by the television camera is excluded.</p> <p>The apparatus is therefore to be classified under CN code 8525 80 99 as other video camera recorders.</p>