Commission Implementing Regulation (EU) 2016/2224 of 5 December 2016 concerning the classification of certain goods in the Combined Nomenclature

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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 3 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/2224. (See end of Document for details)*

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 3 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, 5 December 2016.

For the Commission

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An electrical apparatus (so-called 'wireless speaker adapter') in a housing with dimensions of approximately 52 × 52 ×13 mm and a weight of 26 g. The wireless speaker adapter consists of: — a built-in rechargeable battery, — a digital/analogue converter, — a Bluetooth technology based transmitter and receiver (Advanced Audio Distribution Profile (A2DP), — a USB port for charging, and — a 3,5 mm audio port, for connection to a speaker system (not present upon presentation to customs). The apparatus allows the user to listen to music from a smartphone or similar portable device on a home audio system or via separate loudspeakers. The audio signal is sent wirelessly via Bluetooth from the smartphone to the apparatus. In the apparatus, the digital signal is converted to an analogue signal and sent by cables to the home audio system or to separate loudspeakers. The apparatus has a pause/play button that allows stopping and starting the music, but does not allow for selection of music or volume control.	8517 62 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8517 and 8517 62 00. As the apparatus can only send and receive audio signals wirelessly via Bluetooth (A2DP), and does not itself generate the audio signal or produce the sound it cannot be considered a sound reproducing apparatus. Classification under heading 8519 is therefore excluded. The function of the apparatus is to receive audio data wirelessly from a device (for example a mobile phone) and to transmit those data using cables to loudspeakers. The function of receiving, converting and transmitting data is covered by the wording of CN code 8517 62 00. The apparatus is therefore to be classified under CN code 8517 62 00 as a machine for the reception, conversion and transmission of voice or other data.