Commission Implementing Regulation (EU) 2015/21 of 5 January 2015 concerning the classification of certain goods in the Combined Nomenclature

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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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/21. (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 12(6) of Regulation (EEC) No 2913/92 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*.

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

Done at Brussels, 5 January 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/21. (See end of Document for details)*

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An electronic component contained in a rectangular plastic housing (so-called 'game cartridge') with dimensions of 35 × 33 × 4 mm. The game cartridge consists of a printed circuit board with integrated circuits (read-only memory (ROM) and flash memory), passive elements (capacitors, resistors) and several contact pins. The ROM comprises an application program (a video game) and cannot be changed or upgraded by the user. The flash memory is used for storing data created when the game is played, such as preferences or reached levels and scores. Due to its special shape and specifically configured contact pins, the cartridge can only be used in a specific brand and type of video game consoles of heading 9504. See image[a].	9504 50 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Chapter 95 and by the wording of CN codes 9504 and 9504 50 00. The cartridge contains not only a flash memory, but also a ROM comprising the game. The flash memory only stores information needed for playing the game, such as the players' preferences, reached levels and scores. The cartridge can only be used for playing video games in conjunction with a game console. Consequently, classification as media for the recording of sound or other phenomena of heading 8523 is excluded (see also the Harmonized System Explanatory Notes (HSEN) to heading 8523, sixth paragraph, point (f). As the cartridge is a part or accessory suitable for use solely or principally with a game console of subheading 9504 50, it is to be classified under CN code 9504 50 00 (see also the HSEN to heading 9504 (2), third paragraph).

a The image is purely for information.