Commission Implementing Regulation (EU) 2015/20 of 5 January 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/20

of 5 January 2015

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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/20. (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) 2015/20. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An electronic apparatus (so-called 'media server') comprising a built-in flash memory of 2 TB, a hard disk with a storage capacity of 4 TB and a MPEG processor for various video, picture and audio formats. The apparatus is equipped with, amongst others, the following interfaces: — two 1Gbe (GigaBit ethernet) copper ingest ports, used for reception, — two 10Gbe SFP type, (Small Form-factor Pluggable) streaming ports, used for transmission, — two 1Gbe copper management ports for the management of the apparatus, — two USB ports. The apparatus uses the following media formats: — MPEG-2 TS and MPEG-4 (H.264), — Variable Bitrate (VBR) and Constant Bitrate (CBR), — High-Definition (HD) and Standard-Definition (SD). The apparatus is able to provide up to 2 500 streams with a speed of 3,75 Mbps. The apparatus is used by cable or internet television providers for distributing on demand multimedia products to consumers. Multimedia products, such as video sequences, pictures, data and sound are exchanged	8525 60 00	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8525 and 8525 60 00. The apparatus is designed for performing two or more alternative functions (telecommunication of heading 8517, video recording or reproduction of heading 8521 and transmission of heading 8525). It is not possible to determine the apparatus' principal function within the meaning of note 3 to Section XVI as each function is equally important for the use of the apparatus. Consequently, classification is to be done under the heading which occurs last in numerical order among those which equally merit consideration. Classification under headings 8517 or 8521 is therefore excluded. As the apparatus is not only able to transmit, but also to receive, within the providers' network, video content (television signals) from other media servers, classification under subheading 8525 50 00 is excluded. The apparatus is therefore to be classified under CN code 8525 60 00 as transmission apparatus incorporating reception apparatus.