Commission Implementing Regulation (EU) No 146/2012 of 16 February 2012 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 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) 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

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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 146/2012. (See end of Document for details)*

Done at Brussels, 16 February 2012.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 146/2012. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An apparatus in a single housing with dimensions of approximately 42 × 25 × 6 cm, comprising the following components: — two microprocessors, one of which is dedicated only for the Blu-Ray reader, — a dual DVB-S/ DVB-T digital tuner, — a built-in hard disk of 250 GB, — a Blu-Ray 2D and 3D reader, — an SD card reader, and — a "smart card" reader for conditional access to a service provider. The apparatus is equipped with the following interfaces: — two RF inputs, — an Ethernet (RJ-45), — a USB, — an HDMI, — a SCART, — two RCA for audio output, and — an S/PDIF (optical digital audio output). Upon presentation, the apparatus is capable of receiving and decoding digital television signals (both free channels and programmes from the service provider). It is also capable of connecting to the Internet via the Ethernet interface. The apparatus is capable of receiving and decoding audio/video files from:	8521 90 00	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 8521 and 8521 90 00. The apparatus is a composite machine capable of performing the functions of both headings 8521 and 8528. Given its characteristics, namely the presence of a video reproducing apparatus of heading 8521 (the Blu-Ray reader in the present case) and the possibility to record video signals and files from a range of sources (including inter alia video recorders, digital cameras, camcorders) independently of the connection to the service provider, the apparatus is not a reception apparatus for television, incorporating a video recording or reproducing apparatus and does not retain the essential character of a so-called "set-top box which has a communication function". The apparatus has the principal function of a video recording or reproducing apparatus incorporating a video tuner within the meaning of Note 3 to Section XVI. The apparatus is therefore to be classified under CN code 8521 90 00 as other video recording or reproducing apparatus incorporating a video tuner.