Commission Implementing Regulation (EU) No 145/2012 of 16 February 2012 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 145/2012

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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 145/2012. (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 145/2012. (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 27 × 15 × 6 cm, comprising the following components: — a microprocessor, — two cable digital tuners, — a cable modem, — a flash memory, and — a "smart card" reader for conditional access to a service provider. The apparatus is equipped with the following interfaces: — an RF input and an RF output, — two Ethernet (RJ-45), — two USB, — an HDMI, — a SCART, — six RCA for audio and video output, — an S/PDIF (optical digital audio output), and — a slot for a hard disk. The housing of the apparatus can be opened and a hard disk can be inserted after presentation. Upon presentation, the apparatus is capable of receiving and decoding digital television signals. It is also capable of connecting to the Internet via the modem. The apparatus is capable of receiving and decoding audio/video files from apparatus within a local area network via a router. The apparatus is capable of reproducing audio/video	8528 71 15	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 8528, 8528 71 and 8528 71 15. The apparatus is a composite machine capable of performing the functions of both headings 8521 and 8528. Given its characteristics and mainly the capacity to record only content received from the service provider, the apparatus is principally intended to be used for receiving television signals. Therefore, classification under heading 8521 is excluded. Given that the apparatus is not designed to incorporate a video display or a screen and that its main components are tuners, a microprocessor and a modem for gaining access to the Internet and having the function of interactive information exchange, it retains the essential character of a so-called "set-top box which has a communication function". It is therefore to be classified under CN code 8528 71 15 as a set-top box which has a communication function.