Commission Implementing Regulation (EU) No 144/2012 of 16 February 2012 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 144/2012

of 16 February 2012

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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 144/2012. (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 144/2012. (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 31 × 20 × 5 cm, comprising the following components: — a microprocessor, — a dual DVB-S/ DVB-T digital tuner, — a flash memory, and — a "smart card" reader for conditional access to a service provider. The apparatus is equipped with the following interfaces: — a satellite RF input, — a terrestrial RF input, — a terrestrial RF output, — an Ethernet (RJ-45), — two USB, — an HDMI, — two SCART, — two RCA for audio output, — an S/PDIF (optical digital audio output), and — a slot for a hard disk. An interchangeable hard disk can be clipped in after presentation. The hard disks can be retained for viewing the files recorded at a later stage only on this apparatus. 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.	8528 71 15	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 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, neither function is considered to be the apparatus' principal function within the meaning of Note 3 to Section XVI. The apparatus is therefore to be classified under the heading that occurs last in numerical order, namely heading 8528. Despite the presence of interchangeable hard disks, a capability to reproduce content from external media as well as a capability to record the free channels received, the apparatus 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.