Changes to legislation: *Commission Regulation (EC) No 1056/2006 is up to date with all changes known to be in force on or before 29 January 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Commission Regulation (EC) No 1056/2006 of 12 July 2006 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION REGULATION (EC) No 1056/2006

of 12 July 2006

concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 to this Regulation should be classified under the CN codes 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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(2)].

(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 codes indicated in column 2 of that table.

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Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

This Regulation shall enter into force on the 20th day following 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, 12 July 2006.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** Commission Regulation (EC) No 1056/2006 is up to date with all changes known to be in force on or before 29 January 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	(2)	(3)
1. A portable battery-operated digital sound and video recording and reproducing apparatus containing the following main components in a single housing: — a hard disk with a storage capacity of 30 GB, — a colour display with a diagonal measurement of 6,35 cm (2,5 inches), — a microphone, and — a radio broadcast receiver. The apparatus supports the following formats: MPEG1, MPEG2, MPEG4, DivX, XviD, WMV, MJPEG, MP3 and WMA. It can be connected to an automatic data-processing machine through a USB port in order to download or upload the media files. It is also connectable to various apparatus through an audio/ video (A/V) interface. It can record up to 15 000 songs or 120 hours of digital video, or store up to 25 000 photos. It can also record voice	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. Since the apparatus has a specific function, classification as a storage unit under heading 8471 is excluded (Notes 5(B) and 5(E) to Chapter 84). In view of the capability of the apparatus, its principal function is to record or reproduce video as foreseen in heading 8521. Therefore, classification under headings 8520 and 8527 is excluded. The product is neither an apparatus for the reception of television nor a video monitor and therefore classification under heading 8528 is excluded. Since the apparatus has a function specified elsewhere in Chapter 85 (heading 8521), classification under heading 8543 is excluded
2. An article made up of: — a ball-point pen with a replaceable cartridge, and — a flash memory with a capacity of 128 MB and a USB interface that can be plugged into	8523 90 90	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8523, 8523 90 and 8523 90 90. The product is a composite article consisting of a pen with a USB flash memory. In view of the value of the