Commission Regulation (EC) No 400/2006 of 8 March 2006 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 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 lays 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.

Changes to legislation: Commission Regulation (EC) No 400/2006 is up to date with all changes known to be in force on or before 21 April 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

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 twentieth 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, 8 March 2006.

For the Commission

László KOVÁCS

Member of the Commission

Changes to legislation: *Commission Regulation (EC) No 400/2006 is up to date with all changes known to be in force on or before 21 April 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 set put up for retail sale consisting of: — a portable battery-operated digital sound recording and reproducing apparatus, containing the following components in a single housing: a signalling electronic system with a digital/analogue converter, a flash memory, control buttons, a battery compartment, a USB plug and a connector for headphones; — a battery-operated radio-broadcast receiver with earphones with a connecting cable, — USB cable, — a CD-ROM and — a manual. The digital sound recording and reproducing apparatus records sound in the MP3 format and can be connected to an automatic data-processing machine through a USB port in order to download or upload MP3 or other formats. It can also record voice. The storage capacity is 128 MB. The radio-broadcast receiver can function independently.	8520 90 00	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 8520 and 8520 90 00. The digital sound recording and reproducing apparatus gives the whole set its essential character.
2. A portable battery-operated apparatus for the	8527 13 99	Classification is determined by General Rules 1 and 6

a The photograph is purely for information.