Changes to legislation: *Commission Regulation (EC) No 634/2005 is up to date with all changes known to be in force on or before 06 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*

Commission Regulation (EC) No 634/2005 of 26 April 2005 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION REGULATION (EC) No 634/2005

of 26 April 2005

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 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, 26 April 2005.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** Commission Regulation (EC) No 634/2005 is up to date with all changes known to be in force on or before 06 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. Audio-frequency amplifier, incorporating a digital sound decoder, a digital sound processor to produce a multi-channel sound effect (surround) and circuitry for video/sound synchronisation. The device is capable of receiving signals from different sources (e.g. DVD player, satellite tuner, cassette player, video recorder). These signals may be decoded and passed to digital/analogue converters before being amplified.	8518 40 99	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8518, 8518 40 and 8518 40 99. The decoding and processing of sound signals is considered to be a part of the audio-frequency amplification function. Since the video-related function only synchronises the sound and the video signals, it remains classified in heading 8518.
2. Apparatus consisting of: — an AM/FM radio-broadcast receiver, — a multi-channel amplifier, and — a digital sound processor. The product, which is designed to provide home entertainment, is presented with a remote control.	8527 39 80	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 8527, 8527 39 and 8527 39 80. Within the meaning of Note 3 to Section XVI, the component which provides the principal function of the composite machine is the radio-broadcast receiver. The amplification and processing of sound are considered to be secondary functions compared with reception for radio-broadcasting. Consequently, the composite machine is classified as radio-broadcast reception apparatus under CN code 8527 39 80.
3. Apparatus consisting of: — an AM/FM radio-broadcast receiver,	8527 39 80	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Section XVI and