COMMISSION REGULATION (EEC) No 1202/86

of 23 April 1986

on the classification of goods falling within subheading 84.52 B of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff [1], as last amended by Regulation (EEC) No 2055/84 [2], and in particular Article 3 thereof,

Whereas, in order to ensure uniform application of the nomenclature of the Common Customs Tariff, it is desirable to adopt provisons concerning the classification of a typewriter incorporating a calculating device capable of performing the four basic arithmetical operations and equipped with a memory to store texts as well as an interface enabling it to be connected with an automatic data-processing machine ;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [3], as last amended by Council Regulation (EEC) No 1069/86 [4] classifies within heading 84.51, *inter alia,* typewriters, other than typewriters incorporating calculating mechanisms ; within heading 84.52, *inter alia,* accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device ; within heading 84.53, *inter alia,* automatic data-processing machines and units thereof ; and, within heading 84.54, other office machines ;

Whereas, because this machine incorporates a calculating mechanism, it is excluded from heading 84.51 ;

Whereas, although this machine is equipped with an interface enabling it to be connected with an automatic data-processing machine, it cannot be considered as a unit within the meaning of Note 3 (B) to Chapter 84 because it can function independently, and therefore precludes classification within heading 84.53 ;

Whereas heading 84.52 includes typewriters which incorporate a calculating device ; as the machine in question, even though it has an interface, has that fundamental characteristic, there is no reason to consider heading 84.54 ;

Whereas the machine in question should therefore be classified within heading 84.52 ; within this heading, subheading 84.52 B ;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION :

Article 1

Typewriters incorporating a calculating device capable of performing the four basic arithmetical operations and equipped with a memory to store texts as well as an interface enabling it to be connecetd with an automatic data-processing machine, shall fall within subheading :

84.52 Calculating machines, accounting machines ; cash registers ; postage-franking machines ; ticket-issuing machines and similar machines, incorporating a calculating device :

B. Other

Article 2

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 April 1986.

For the Commission

COCKFIELD

Vice-President

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[1] OJ No L 14, 21. 1. 1969, p. 1.
[2] OJ No L 191, 19. 7. 1984, p. 1.
[3] OJ No L 172, 22. 7. 1968, p. 1.
[4] OJ No L 99, 15. 4. 1986, p. 1.