COMMISSION REGULATION (EEC) No 3844/87

of 18 December 1987

on the classification of goods under subheading 84.55 C 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 of 16 January 1969 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 2 thereof,

Whereas, in order to ensure uniform application of the Common Customs Tariff nomenclature, it is necessary to determine the classification of memory elements intended for use as automatic data-processing machine elements; whereas these memory elements consist of two stacked substrate layers each with two static random-access memories of N-MOS technology (N-MOS-S-RAMs) in the form of monolithic integrated circuits, each with a storage capacity of 2 K bits, contained in a housing the exterior dimensions of which do not exceed 13 × 13 mm and with not more than 24 connecting pins;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [3], as last amended by Regulation (EEC) No 3529/87 [4], classifies parts and accessories suitable for use solely or principally with machines and apparatus of heading Nos 84.51 to 84.54 inclusive under heading No 84.55 and electronic microcircuits under heading No 85.21;

Whereas consideration may be given to heading Nos 84.55 and 85.21 for the purpose of classifying the above-mentioned articles;

Whereas the passive and active components of the electronic circuit are not mounted on a single insulating substrate but on two different substrates;

Whereas, therefore, this electronic microcircuit does not comply with the definitions of note 5 (B) to Chapter 85;

Whereas, moreover, according to the explanatory notes to the Customs Cooperation Council Nomenclature, heading No 85.21 does not cover assemblies formed by adding to an electronic microcircuit other devices or other microcircuits of the same or of a different type;

Whereas, consequently, these memory elements are to be classified, by application of note 2 (b) to Section XVI, under heading No 84.55, subheading 84.55 C;

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

Memory elements intended for use as automatic data-processing machine elements and consisting of two stacked substrate layers each with two static random-access memories of N-MOS technology (N-MOS-S-RAMs) in the form of a monolithic integrated circuit, each with a storage capacity of 2 K bits, contained in a housing the exterior dimensions of which do not exceed 13 × 13 mm and with not more than 24 connecting pins are to be classified under subheading:

84.55 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52, 84.53 or 84.54:

C. Other

Article 2

This Regulation shall enter into force on the eighth 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, 18 December 1987.

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 336, 26. 11. 1987, p. 3.