COMMISSION REGULATION (EC) No 883/94

of 20 April 1994

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], as last amended by Commission Regulation (EC) No 882/94 [2], and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and those rules also apply 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;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

Whereas it is accepted that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the combined nomenclature and which do not conform to the rights established by this Regulation, can continue to be invoked, under the provisions in Article 12 (6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [3], for a period of three months by the holder;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Tariff and Statistical Nomenclature Section of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column 1 of the annexed table are now classified within the combined nomenclature under the appropriate CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which do not conform to the rights established by this Regulation can continue to be invoked under the provisions of Article 12 (6) of Regulation (EEC) No 2913/92 for a period of three months.

Article 3

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, 20 April 1994.

For the Commission

Christiane SCRIVENER

Member of the Commission

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[1] OJ No L 256, 7. 9. 1987, p. 1.

[2] See page 5 of this Official Journal.

[3] OJ No L 302, 19. 10. 1992, p. 1.

ANNEX

Description of goods	Classification CN code	Reason
(1)	(2)	(3)
1. A rectangular polymethyl methacrylate plate onto which a layer of metal is applied by means of vacuum deposition	3921 90 60	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 3921, 3921 90 and 3921 90 60. The product cannot be classified within heading 9001 because it cannot be considered as a mirror constituting an optical element for the purposes of that heading
2. A portable battery-operated audio cassette tape recorder/player in a housing of coloured plastics, with large operating buttons and an attached microphone enabling the user to broadcast through the built-in loudspeaker either with or without the audio cassette function operating	8520 31 11	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8520, 8520 31 and 8520 31 11. Although the product appears to be designed for children, having regard to its function it cannot be classified as a toy under Chapter 95
3. A still image video camera which can record, play back and erase a series of still images without sound. The images are stored on a floppy disk and can be played back through a television screen	8525 30 99	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8525, 8525 30 and 8525 30 99. The product cannot be considered as photographic apparatus within the meaning of heading 9006
4. A portable battery-operated long-wave/FM radio receiver and audio cassette recorder/player in a housing of coloured plastics, large operating buttons, a telescopic aerial, a built-in microphone and a loudspeaker	8527 11 90	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8527, 8527 11 and 8527 11 90. Although the product appears to be designed for children, having regard to its function it cannot be classified as a toy under Chapter 95
5. A portable battery-operated long-wave/FM radio receiver in a housing of coloured plastics with large operating buttons and with an attached microphone enabling the user to broadcast through the built-in loudspeaker either with or without the radio operating	8527 19 00	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8527, 8527 19 and 8527 19 00. Although the product appears to be designed for children, having regard to its function it cannot be classified as a toy under Chapter 95
6. A printed circuit board, intended for incorporation into a video cassette recorder and consisting, *inter alia*, of a tuner block and an intermediate frequency block which together isolate and modulate a video signal, which must be further converted by additional processes before it becomes directly usable by the video head	8528 10 91	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8528, 8528 10 and 8528 10 91. The apparatus is considered to have the essential character of a video tuner
7. A new (all-terrain) four-wheeled vehicle with a single-cylinder 4-stroke 348 cm^3 spark-ignition internal combustion piston engine, gearbox with five forward speeds plus reverse and twin hydraulic front brakes. The vehicle has both a single seat accommodating the driver and a pillion passenger and handle bar mounted controls. It is fitted with a towing hook		Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8703, 8703 21 and 8703 21 10. Even though the vehicles are fitted with a towing hook they do not fulfil the conditions of Note 2 to Chapter 87
(a) Dimensions (length, width and height): 1 850 × 1 100 × 1 150 mm. Unladen weight: 260 kg; maximum load: 190 kg	8703 21 10	
(b) Dimensions (length, width and height): 1 870 × 1 070 × 1 150 mm. Unladen weight: 240 kg; maximum load: 210 kg	8703 21 10	

Description of goods	Classification CN code	Reason
(1)	(2)	(3)
8. A new motor vehicle (so called crane undercarriage vehicle) consisting of a lorry chassis with cab, a compression-ignition internal combustion piston engine, gears, brakes, steering gear and electrical equipment and of a gross vehicle weight exceeding 20 tonnes	8704 23 91	Classification is determined by the provisions of General Rules 1, 3 (c) and 6 for the interpretation of the combined nomenclature and by the texts of CN codes 8704, 8704 23 and 8704 23 91. The vehicle cannot be classified within CN code 8705 1000 since it lacks a crane slewing ring and it is not identifiable as any other special purpose motor vehicle