COMMISSION REGULATION (EC) No 184/2000
of 26 January 2000
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 2626/1999 [2], and in particular Article 9 thereof,

Whereas:

(1) 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.

(2) Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the Combined Nomenclature. 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.

(3) 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 CN codes indicated in column 2, by virtue of the reasons set out in column 3.

(4) 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 does not conform to the provisions of 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], as last amended by European Parliament and Council Regulation (EC) No 955/1999 [4], for a period of three months by the holder.

(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 annexed table is classified within the Combined Nomenclature under the CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which does not conform to the provisions of 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, 26 January 2000.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.
[2] OJ L 321, 14.12.1999, p. 3.
[3] OJ L 302, 19.10.1992, p. 1.
[4] OJ L 119, 7.5.1999, p. 1.

ANNEX

Description of goods	Classification (CN) code	Reason
(1)	(2)	(3)
A device, in a laptop computer-type plastic case, comprising: — an electronic processing unit, — a liquid crystal display (LCD) — a keyboard, — switches to control activity selection, sound volume and display contrast, — a loudspeaker, — connections for a mouse and a printer The device is presented together with a mouse The device does not have its own operating system The device integrates the following programs: — more than 40 fixed programs for learning languages, writing, reading and artithmetic, and for performing logic exercises, — office programs, e.g. word processing and a daily planner, — creation and execution of programmes written in BASIC The features of the device may be expanded by using additional cartridges The device is aimed at children from nine years upwards	9503 90 32	Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1p) to Section XVI and the wording of CN-codes 9503, 9503 90 and 9503 90 32 Even though most of the programs are in a two player mode and the correct answers are scored, the device cannot be regarded as a parlour game, but as an educational toy given the numerous in-built programs for learning