COMMISSION REGULATION (EU) No 1066/2010

of 19 November 2010

concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 provisions of the Union, 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 should be classified under the CN code 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 code indicated in column (2) of that table.

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 that of 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, 19 November 2010.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product consisting of an audio-frequency amplifier (15 W) and a loudspeaker (approximately 20 cm (8 inches)) in a single housing with dimensions of approximately 38 × 38 × 20,5 cm and a weight of approximately 8 kg. The product is equipped with interfaces: — for a musical instrument, such as an electric guitar; — for a foot operated controller for sound effects; — for a sound recording and reproducing apparatus, such as an MP3 or a compact disc player; and — for headphones. It is also equipped with control buttons for volume, gain, sound and sound effects. The product receives electrical signals from the musical instrument, amplifies them by means of the audio-frequency amplifier and converts them into audible sound by means of the loudspeaker.	8518 40 89	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 8518, 8518 40 and 8518 40 89. As the product is not fitted with, nor has a dedicated interface for a microphone, it cannot receive audible sound. Consequently, classification under subheading 8518 50 as an electric sound amplifier set is excluded. The product is a composite machine within the meaning of Note 3 to Section XVI consisting of a loudspeaker of subheading 8518 29, an audio-frequency electric amplifier of subheading 8518 40 and a sound effect machine of subheading 8543 70. The audio-frequency amplification function is the principal function of the product given the level of processing of the signals received. The product is therefore to be classified under CN code 8518 40 89 as an audio-frequency electric amplifier.