COMMISSION IMPLEMENTING REGULATION (EU) No 875/2011

of 31 August 2011

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, 31 August 2011.

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)
Underwater housing for digital cameras made mainly of plastic within the meaning of Note 1 to Chapter 39. The product consists of two transparent halves which are fitted with manually operated push buttons, control or operating knobs made of metal, and frames with clasps made of plastic. It can also be fitted with an anti-glare screen shield, a mount and an extra handgrip. The watertight housing has a hollow at the front to fit the lens, which consists of a glass window and metal surround with an internal thread for ancillary lenses. At the back there is a padded space for the camera viewfinder. The product is intended to hold a complete digital camera and enables the camera to be used in damp or dusty surroundings. (See photos 1 and 2) (*)	3926 90 97	Classification is determined by General Rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 39 and the wording of CN codes 3926, 3926 90 and 3926 90 97. Classification under heading 4202 as a camera case is excluded. Camera cases are included in heading 4202. However, the underwater housing is not just a container for holding digital cameras but a product with a function of its own. Given the presence of push buttons and control or operating knobs, the product is not to be considered a container. Classification under heading 8529 is excluded since, although the article is a camera accessory, it cannot be considered a digital camera part as it is not essential to the functioning of a digital camera. Classification under headings 9006 or 9007 pursuant to Note 2 (b) to Chapter 90 is also excluded as those headings cover traditional photographic and cinematographic cameras, not digital cameras. The product consists of different materials and has therefore to be classified according to the constituent material which gives the product its essential character, in application of General Rule 3 (b). As plastic gives the product its essential character, it is therefore to be classified under heading 3926 as other article of plastics of CN code 3926 90 97.

(*) The photos are purely for information.



Photo 1



Photo 2