COMMISSION IMPLEMENTING REGULATION (EU) No 311/2014

of 25 March 2014

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 codes 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 [2]. That period should be set at three months.

(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 codes indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

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, 25 March 2014.

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

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

[2] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. A machine with sound reproducing and editing functions in a housing with dimensions of approximately 43 × 15 × 8 cm. It is equipped with a CD reader and an audio output. It has knobs, push-buttons, sliders and a small liquid crystal display (LCD) indicator. The machine is capable of editing sound: it is equipped with seamless loop points, stutter starts, a beats per minute (BPM) counter and a fader. The machine is intended to be used for sound reproducing and editing in a non-professional environment.	8519 81 35	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 8519, 8519 81 and 8519 81 35. As the machine is designed for the purpose of performing two alternative functions (sound reproducing function and sound editing function), it is to be classified, by virtue of note 3 to Section XVI, as being that machine which performs the principal function. Due to its objective characteristics, namely the presence of only one input possibility for sound files (the CD reader) and the limited editing capability, the sound reproducing function is the machine's principal function. The machine is therefore to be classified under CN code 8519 81 35 as other sound recording or sound reproducing apparatus with laser reading system.
2. A machine with sound reproducing and editing/mixing functions (so-called 'disc jockey multi player') in a housing with dimensions of approximately 40 × 32 × 10 cm. It is equipped with a CD reader and has various interfaces (USB, audio outputs, SD card reader). It has knobs, push-buttons, sliders and a 6,1 inches liquid crystal display (LCD) indicator. The machine is capable of editing and mixing sound. For those purposes it is, inter alia, equipped with: — an auto beats per minute (BPM) counter; — a fader start and back cue; — a track hot cue; — a loop; — a 4 beat loop; — cue point setting. The machine is intended to be used by professional disc-jockeys for reproducing, editing and mixing sound.	8543 70 90	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 8543, 8543 70 and 8543 70 90. As the machine is designed for the purpose of performing two alternative functions (sound reproducing function and sound editing/mixing function), it is to be classified, by virtue of note 3 to Section XVI, as being that machine which performs the principal function. Due to its objective characteristics, namely the number of technical features for editing and mixing sound, the possibility to mix sound files originating from various sources, the design and conception of the machine, the sound editing /mixing function is the machine's principal function. Consequently, classification under heading 8519 is excluded. The machine is therefore to be classified under CN code 8543 70 90 as other machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85.

(1)	(2)	(3)
The sound files that are reproduced, edited and mixed can come from various sources (CD-reader, automatic data-processing (ADP) machine, USB memory or SD card). The machine can operate stand-alone or in conjunction with an ADP machine.		