COMMISSION IMPLEMENTING REGULATION (EU) 2015/1800

of 6 October 2015

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 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 code 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.

[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).

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 the Member States in accordance with the Treaties.

Done at Brussels, 6 October 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A portable electronic apparatus, with measurements of 7 × 60 × 110 mm and a weight of 100 g, consisting of the following main components in a single plastic housing: — a colour LED display with touch screen with a diagonal measurement of the screen of 8,9 cm (3,5 inches) and a resolution of 960 × 640 pixels, — a central processing unit, — a RAM memory of 256 MB, — a storage capacity of 32 GB, — a module for wireless connection to other apparatus and to the internet, — a rechargeable lithium battery, — a loudspeaker, — a microphone, and — a camera for capturing video and still images. It has the following interfaces: — a connector to charge the apparatus and to connect it to other apparatus such as an automatic data processing (ADP) machine, and — a 3,5 mm jack plug. The apparatus allows the user, inter alia, to connect to the internet, to download, execute and modify software applications, to receive and send e-mails, to play games, and to download, record and reproduce music, video and photos.	8471 30 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI, note 5(A) to Chapter 84 and by the wording of CN codes 8471 and 8471 30 00. The apparatus is designed for performing two or more complementary or alternative functions within the meaning of note 3 to Section XVI (data processing, communication over a wireless network, sound and video recording and reproducing, capturing video and still images, displaying still and video images). Due to the objective characteristics of the apparatus, in particular its capability of downloading, storing modifying and executing programs, its principal function is data processing (see also the HS Classification Opinions 8471.30/2, 3 and 4). The other functions are considered secondary. Consequently the apparatus is to be classified under CN code 8471 30 00 as a portable automatic data-processing machine, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display.