COMMISSION IMPLEMENTING REGULATION (EU) 2016/2223

of 5 December 2016

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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ([2]), 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 34(9) of Regulation (EU) No 952/2013. That period should be set at 3 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 34(9) of Regulation (EU) No 952/2013 for a period of 3 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*.

([1]) OJ L 269, 10.10.2013, p. 1.
([2]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 5 December 2016.

For the Commission
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An article (so-called 'digital microscope') in cylindrical form with a length of approximately 10 cm and a diameter of approximately 3 cm. The digital microscope is equipped with four light emitting diodes, a complementary metal-oxide-semiconductor (CMOS) sensor and a cable with a USB connector. The article functions only in conjunction with an automatic data-processing (ADP) machine and has no inbuilt recording capabilities. The article is capable of magnifying objects in a range of 10-200 times by means of an optical lens and capturing still images as well as video images that can subsequently be recorded on an ADP machine using dedicated software. See image (*).	8525 80 19	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 5(E) to Chapter 84 and by the wording of the CN codes 8525, 8525 80 and 8525 80 19. The article is able to function as an input unit for an ADP machine, a television camera, and as a digital microscope. Classification as an input unit for an ADP machine of heading 8471 is excluded since the article performs a specific function other than data-processing. Classification as a compound optical microscope of heading 9011 is also excluded as this article does not have the characteristics of an article of that heading (see also the Harmonized System Explanatory Notes to heading 9011 first paragraph and second paragraph (I)). As an image of the magnified object can be displayed and if necessary recorded by an ADP machine only after being captured by the CMOS sensor, the article has a character of a television camera. Consequently, the article is to be classified under CN code 8525 80 19 as a television camera.

(*) The image is purely for information.

