COMMISSION IMPLEMENTING REGULATION (EU) 2016/663

of 26 April 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 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.

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 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).

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

Done at Brussels, 26 April 2016.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An electronic machine functioning as an audio interface or a sound mixer (so-called 'mixer-converter analogue/digital pre-amplifier device'), with dimensions of approximately 48 × 18 × 9 cm. It consists of sound and effects processors, an analogue-to-digital and digital-to-analogue converter and a microphone amplifier, in a housing with operating and display elements and various analogue, optical and digital inputs and outputs as well as FireWire ports. It has the following main technical features: — hybrid FireWire/USB2 connectivity (capability to be connected to an automatic data-processing (ADP) machine), — 28-input mixer with digital signal processing effects; — special mixing software, — separate front-panel headphone jacks, each with independent volume control, and — front panel LED status clock. The machine is designed for use in digital music productions in sound studios or live on stage. It can operate in two modes: in conjunction with an ADP machine or in a stand-alone mode. When the machine is used in conjunction with an ADP machine, it serves for converting and processing audio signals supplied from external audio sources and for the pre-amplification of microphone signals. In stand-alone mode, the machine can be used as a mixer with integrated effects.	8543 70 90	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 CN codes 8543, 8543 70 and 8543 70 90. As the machine performs a specific function other than data processing (sound pre-amplification and mixing) it is to be classified in the heading appropriate to its respective function or, failing that, in a residual heading. The function of the machine is not covered more specifically by any heading of Chapter 85. The machine is to be considered a mixing unit covered by heading 8543 (see also the Harmonised System Explanatory Notes to heading 8543, fourth paragraph, (4)). 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.