

COMMISSION REGULATION (EC) No 400/2006
of 8 March 2006
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 lays 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 Community provisions, 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 to this Regulation 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 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 codes 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 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, 8 March 2006.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 267/2006 (OJ L 47, 17.2.2006, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. A set put up for retail sale consisting of:</p> <ul style="list-style-type: none"> — a portable battery-operated digital sound recording and reproducing apparatus, containing the following components in a single housing: a signalling electronic system with a digital/analogue converter, a flash memory, control buttons, a battery compartment, a USB plug and a connector for headphones; — a battery-operated radio-broadcast receiver with earphones with a connecting cable, — USB cable, — a CD-ROM and — a manual. <p>The digital sound recording and reproducing apparatus records sound in the MP3 format and can be connected to an automatic data-processing machine through a USB port in order to download or upload MP3 or other formats. It can also record voice.</p> <p>The storage capacity is 128 MB.</p> <p>The radio-broadcast receiver can function independently.</p>	8520 90 00	<p>Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8520 and 8520 90 00.</p> <p>The digital sound recording and reproducing apparatus gives the whole set its essential character.</p>
<p>2. A portable battery-operated apparatus for the reception of radio-broadcasts combined in the same housing with sound recording or reproducing apparatus. It contains the following elements:</p> <ul style="list-style-type: none"> — a flash memory, — a microprocessor in the form of integrated circuits (chips), — an electronic system, including an audio-frequency amplifier, — an LCD display, — a radio tuner and — control buttons. <p>The microprocessor is programmed for the use of the MP3 format.</p> <p>The device has stereo-, head- and earphone connectors and a remote control connector.</p> <p>It can be connected to an automatic data-processing machine through a USB port in order to download or upload MP3 or other formats. It can also record voice.</p> <p>The storage capacity is 128 MB.</p>	8527 13 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8527, 8527 13 and 8527 13 99.</p> <p>The classification is based on the wording of heading 8527; reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus.</p>

(1)	(2)	(3)
<p>3. A motorised golf cart, with a tubular aluminium frame, on wheels, a seat for use while the cart is not in motion, and a handlebar. It is pedestrian-controlled.</p> <p>The controls for operating the golf cart are located on the handlebar.</p> <p>The golf cart has a maximum speed of 6,5 km/h and is equipped with a 24 volt battery-operated motor.</p> <p>It is designed for carrying one bag of golf clubs.</p> <p>(See photograph) (*)</p>	8704 90 00	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8704 and 8704 90 00.</p> <p>The golf cart is excluded from heading 8703 because it cannot transport a person.</p> <p>Furthermore, it is excluded from heading 8709 because it is not of the type used in factories, warehouses, dock areas or airports for the short-distance transport of goods.</p> <p>Its sole use is that of a vehicle used on golf courses for the transport of golf bags.</p>
<p>4. A multifunctional apparatus capable of performing the following functions:</p> <ul style="list-style-type: none"> — scanning, — laser printing, — laser copying (indirect process). <p>The apparatus, which has several paper feed trays, is capable of reproducing up to 40 A4 pages per minute.</p> <p>The apparatus operates either autonomously (as a copier) or in conjunction with an automatic data-processing machine or in a network (as a printer, a scanner and a copier).</p>	9009 12 00	<p>Classification is determined by General Rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature, Note 5(E) to Chapter 84 and the wording of CN codes 9009 and 9009 12 00.</p> <p>The apparatus has several functions none of which are considered to give the product its essential character.</p>

(*) The photograph is purely for information.

