

**COMMISSION IMPLEMENTING REGULATION (EU) No 1126/2012****of 26 November 2012****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<sup>(1)</sup>, 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 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<sup>(2)</sup>.

(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 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 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, 26 November 2012.

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

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A portable battery-operated multifunctional apparatus with dimensions of approximately 9 × 5 × 1 cm, comprising:</p> <ul style="list-style-type: none"> <li>— a colour liquid crystal display with a resolution of 320 × 240 pixels and a diagonal measurement of the screen of approximately 5 cm (2,2 inches),</li> <li>— a microphone,</li> <li>— a built-in memory of 4 GB,</li> <li>— a FM tuner,</li> <li>— a USB interface,</li> <li>— a connector for headphones,</li> <li>— control buttons.</li> </ul> <p>The apparatus is capable of performing the following functions:</p> <ul style="list-style-type: none"> <li>— radio-broadcast reception,</li> <li>— sound recording and reproducing,</li> <li>— video recording and reproducing,</li> <li>— voice recording,</li> <li>— displaying still and video images.</li> </ul> <p>The apparatus supports the following formats: MP3, WMA, WAV, WMV and JPEG.</p> <p>The apparatus can be connected to an automatic data-processing machine for downloading or uploading files.</p>	8527 13 99	<p>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 8527, 8527 13 and 8527 13 99.</p> <p>The apparatus is designed to perform several functions of Section XVI, namely radio-broadcast reception with sound recording or reproducing, video recording or reproducing and still and video image displaying. By virtue of Note 3 to that Section, it is to be classified as being that apparatus which performs the principal function.</p> <p>Due to its objective characteristics, such as the apparatus' available memory and the small screen with low resolution, the video displaying, recording and reproducing functions are secondary.</p> <p>Consequently, the apparatus' principal function is that of radio-broadcasting combined with sound recording or reproducing apparatus.</p> <p>The apparatus is therefore to be classified under CN code 8527 13 99 as other apparatus for radio-broadcasting combined with sound recording or reproducing apparatus.</p>