

COMMISSION IMPLEMENTING REGULATION (EU) 2019/647
of 15 April 2019
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 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 34(9) of Regulation (EU) No 952/2013 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 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, 15 April 2019.

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

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
An audio apparatus (so-called 'soundbar') for sound reproduction of audio files of various formats from various interfaces. Its overall dimensions are approximately 110 × 14 × 7 cm. The apparatus is equipped with: — Ethernet interface, — Bluetooth and WiFi network connectivity, — digital optical input and RCA line inputs and outputs, — two USB ports, of which one is mini and for product servicing. The apparatus can be used with another sound reproducing apparatus or with a television apparatus. It can also reproduce audio files stored on the USB flash memory or an internet radio. It is designed to create surround sound and stereo effects.	8519 81 45	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of the CN codes 8519, 8519 81 and 8519 81 45. The apparatus combines the function of a loudspeaker of heading 8518 (when used in connection with another sound reproducing apparatus or with a television apparatus) and a function of a sound reproducing apparatus of heading 8519 (when reproducing audio files from a USB flash memory or from an internet radio). As the apparatus also performs a sound reproducing function, classification under heading 8518 is excluded. Since the apparatus is supplied with a USB connection, it means that it is using semiconductor media. Therefore, the product is to be classified under CN code 8519 81 45 as 'other sound reproducing apparatus using semiconductor media'.