COMMISSION IMPLEMENTING REGULATION (EU) 2021/531

of 22 March 2021

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 Articles 57(4) and 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, 22 March 2021.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and CustomsUnion

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A camera lens mount made of metal and plastic with a bayonet connection, and with dimensions of approximately 92 × 86 × 35,1 mm. The article is designed to be attached to the front of the digital video camera recorder, being placed between the video camera recorder and the objective lens. It is designed to allow for objective lenses to be used with digital video camera recorders with a different attachment thread size, providing mechanical iris control by moving its iris adjuster.	9002 11 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 1(m) to Section XVI, note 2 (b) to Chapter 90 and by the wording of CN codes 9002 and 9002 11 00. Classification under heading 8529 as a part suitable for use solely or principally with apparatus of headings 8525 to 8528 is excluded because the article is not essential for the function of the digital camera recorder. As the article allows objective lenses to be used with digital video camera recorders with a different attachment thread size, it increases the range of operations of the objective lenses. Therefore, the article is to be considered an accessory identifiable as suitable for use solely or principally with objective lenses of heading 9002 (see judgment of the Court of 16 June 2011, Unomedical, C-152/10, ECLI:EU:C:2011:402, paragraphs 29, 30 and 34). Consequently, classification under heading 8479 as a machine having an individual function, not specified or included elsewhere in Chapter 84, is excluded because the article is covered more specifically by a heading in another chapter of the Nomenclature (see also the Harmonized System Explanatory Notes to heading 8479, second paragraph (b)). Therefore, the article is to be classified under CN code 9002 11 00 as an accessory for objective lenses of heading 9002.