



Clasificación de productos. Casos particulares.

Dirección Nacional de Aduanas

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Montevideo, 2016.

SA 2012: Casos particulares

84.71



Máquinas automáticas para tratamiento o procesamiento de datos y sus unidades; lectores magnéticos u ópticos, máquinas para registro de datos sobre soporte en forma codificada y máquinas para tratamiento o procesamiento de estos datos, no expresados ni comprendidos en otra parte.

85.17



Teléfonos, incluidos los teléfonos móviles (celulares)* y los de otras redes inalámbricas; los demás aparatos de emisión, transmisión o recepción de voz, imagen u otros datos, incluidos los de comunicación en red con o sin cable (tales como redes locales (LAN) o extendidas (WAN)), distintos de los aparatos de transmisión o recepción de las partidas 84.43, 85.25, 85.27 u 85.28.

85.19



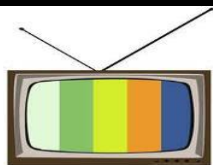
Aparatos de grabación de sonido; aparatos de reproducción de sonido; aparatos de grabación y reproducción de sonido.

85.21



Aparatos de grabación o reproducción de imagen y sonido (vídeos), incluso con receptor de señales de imagen y sonido incorporado.

85.28



Monitores y proyectores, que no incorporen aparato receptor de televisión; aparatos receptores de televisión, incluso con aparato receptor de radiodifusión o grabación o reproducción de sonido o imagen incorporado.

SA 2012: Casos particulares

SIEMPRE QUE EFECTUEMOS UNA CLASIFICACIÓN ARANCELARIA

DEBEMOS **FUNDAMENTARLA**:

- NOTAS DE SECCION
- NOTAS DE CAPITULO
- NOTAS DE SUB CAPITULO
- REGLAS DE CLAFICIACIÓN (RGI)
- NOTAS EXPLICATIVAS

SA 2012: Casos particulares

RGI

3. b) Los productos mezclados, las manufacturas compuestas de materias diferentes o constituidas por la unión de artículos diferentes y las mercancías presentadas en juegos o surtidos acondicionados para la venta al por menor, cuya clasificación no pueda efectuarse aplicando la regla 3 a), se clasificarán según la materia o **con el artículo que les confiera su carácter esencial**, si fuera posible determinarlo.

NOTA 3 DE LA SECCION XVI

3. Salvo disposición en contrario, las combinaciones de máquinas de diferentes clases destinadas a funcionar conjuntamente y que formen un solo cuerpo, así como las máquinas concebidas para realizar dos o más funciones diferentes, alternativas o complementarias, se clasifican según **la función principal que caracterice al conjunto**.

SA 2012: Casos particulares

Nota 5 (a) de CAPITULO 84

En la partida 84.71, se entiende por máquinas automáticas para tratamiento o procesamiento de datos las máquinas capaces de :

- 1°) registrar el programa o los programas de proceso y, por lo menos, los datos inmediatamente necesarios para la ejecución de ese o esos programas;
- 2°) **ser programadas libremente de acuerdo con las necesidades del usuario;**
- 3°) realizar cálculos aritméticos definidos por el usuario; y
- 4°) ejecutar, sin intervención humana, un programa de proceso en el que puedan, por decisión lógica, modificar su ejecución durante el mismo.

SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

(iPOD NANO 2G APPLE)

DIGITAL MEDIA PLAYER PORTATIL

(AUDIO (INCLUYENDO MP3) / FOTO).

ARTICULO COMPUESTO.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

Aplicación de las RGlS 1 (Nota 3 de SECCION XVI) y 6

PARTIDA 85.19

Aparatos de grabación de sonido; aparatos de reproducción de sonido; aparatos de grabación y reproducción de sonido.

LA SECRETARIA DE LA OMA ESTIMO QUE LA CLASIFICACION DEBERIA SER EN PARTIDA 85.19 YA QUE LA REPRODUCCION Y GRABACION DE AUDIO ERAN LAS FUNCIONES QUE DEFINIAN EL CARACTER ESENCIAL DEL PRODUCTO.



CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT

8519.81

FILE REFERENCE :	L08961A (LETTER 07.NL.0655)
CODES IN BALANCE :	85.19 / 85.28 / 90.13
LEGAL PROVISIONS APPLIED :	GENERAL INTERPRETATIVE RULES 1, 3 (b) AND 6
DATE :	10-10-2007
TRADE MARK :	IPOD (NANO 2G) (APPLE)
PRODUCT DESCRIPTION :	PORTABLE DIGITAL MEDIA PLAYER (AUDIO (INCLUDING MP3) / PHOTO)
EXTRACT FROM THE SECRETARIAT'S LETTER :	<p>Classification in the HS is governed by the General Rules for the Interpretation of the Nomenclature (General Interpretative Rules or GIRs). GIR 1 requires that in classifying articles under the HS Nomenclature, all relevant legal texts must be considered, including Legal Notes. Because the above mentioned accompanying articles (cables, etc.) are clearly classified in headings other than the iPods themselves, each entire package must be classified by application of GIR 3 (b) as a set put up for retail sale, in the heading that describes the iPod, which undoubtedly gives the set its essential character. The following discussions are aimed at determining the classification for each iPod, which determines the classification of the set.</p> <p><u>Classification of iPod Nano 2G</u></p> <p>The first three machines (iPod Nano 2nd Generation) include picture recording and viewing ability as well as audio recording and reproducing ability. In my view, no single heading describes the entire article.</p> <ul style="list-style-type: none"> • Heading 85.19 describes a sound recording or reproducing apparatus, (whether or not including a data storage component)'. • Heading 90.13 describes liquid crystal devices not constituting articles provided more specifically in other headings. <p>As a picture viewer, the iPod 2G might be considered to be a monitor, described in heading 85.28. However, in my view monitors of heading 85.28 have the ability to display rapid (15 to 30 images per second) sequences of images in order to simulate a moving picture, and the subject iPod Nano 2G does not have that ability. Therefore 85.28 is not under consideration as a possible heading.</p> <p>The subject article is a composite machine consisting of the two above mentioned machines, fitted together to form a whole. One of the machines is provided for in Section XVI and one in Section XVIII. If you feel that Notes 3 and 5 to Section XVI, taken in combination with Note 3 to Chapter 90, permit classification of the subject article by application of the principle provided for in Note 3 to Section XVI, then classification would be in the heading that describes the principal function of the article. If you do not view those as permitting application of Note 3 to Section XVI for articles that comprise components spanning Sections XVI and XVIII, I believe that you would likely classify the article as a composite good classifiable by application of GIR 3 (b), in the heading that describes the component that imparts its essential character.</p> <p>In either case, classification would be in heading 85.19, the audio recording and reproducing functions being either principal function or defining the essential character of the article. Heading 90.13 describes the image display feature, which is clearly subsidiary to the audio functions since the small screen size and low resolution render it most suitable for displaying track data and album cover images. Furthermore, heading 90.13 is a residual heading, excluding articles provided more specifically in other headings, in this case, heading 85.19.</p> <p>The applicable subheading is 8519.81. Depending on your view with regard to the classification of composite machines whose components span the two relevant HS Sections, you would classify by application of :</p> <ul style="list-style-type: none"> • GIRs 1 (Note 3 to Section XVI and Note 3 to Chapter 90) and 6, or • GIRs 1, 3 (b) and 6. <p>I note that the HS Committee classified a similar machine several years ago in the same subheading (See C.O. 8519.81/2). I would remind you that as I noted above under "Classification", the classification of the entire package, including cables, software disk, etc. (in subheading 8519.81), is attained by application of GIR 3 (b).</p>

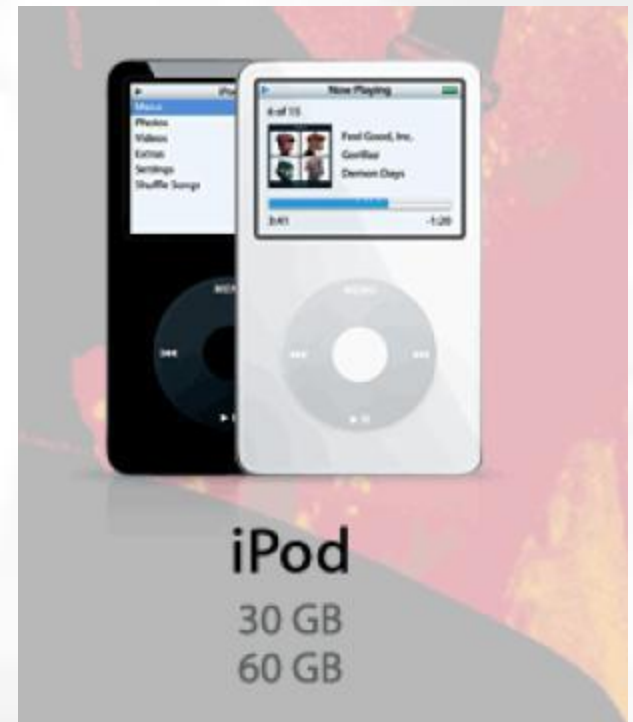


SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

(iPOD APPLE).

**REPRODUCTOR PORTATIL DE MEDIOS
(MP3 / FOTO / VIDEO) (CON 30 GB O 60
GB DISCO DURO, 2.5 PULGADAS DE
PANTALLA EN COLOR, INTERFACES DE
USB, AUDIO Y VIDEO). PUEDE
FUNCIONAR TAMBIEN COMO APARATO
REPRODUCTOR/GRABADOR DE VIDEO.**



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

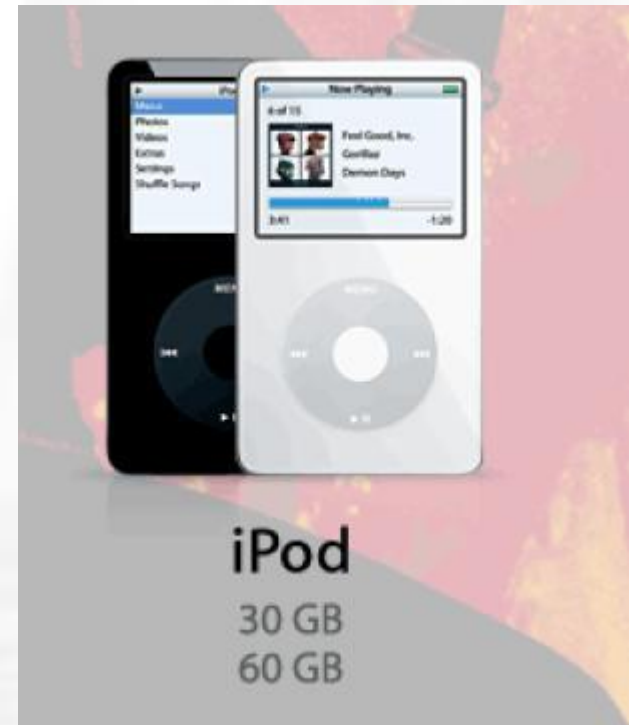
PARTIDA 8521.90

Aplicación de las RGlS 3 (c) and 6

PARTIDA 85.21

Aparatos de grabación o reproducción de imagen y sonido (vídeos), incluso con receptor de señales de imagen y sonido incorporado

**N.E GENERAL DE SECCION XVI. (pag. XVI-6)
CUANDO NO ES POSIBLE DETERMINAR LA
FUNCION PRINCIPAL Y CUANDO, COMO SE
ESTIPULA EN NOTA 3 DE SECCION, ES
NECESARIO APLICAR RGI 3 (C). POR
EJEMPLO EN CASOS DE MAQUINAS
MULTIFUNCION CLASIFICABLE EN
DIFERENTES PARTIDAS.**



CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT

8521.90

FILE REFERENCE :	L08672 (LETTER 06.NL.0064)
CODES IN BALANCE :	84.71 / 85.20 / 85.21
LEGAL PROVISIONS APPLIED :	GENERAL INTERPRETATIVE RULES 3 (c) AND 6
DATE :	06-02-2006
TRADE MARK :	IPOD (APPLE)
PRODUCT DESCRIPTION :	PORTABLE DIGITAL MEDIA PLAYER (MP3 / PHOTO / VIDEO) (IT HAS A 30 GB OR 60 GB HARD DISK DRIVE, 2.5 INCH COLOUR DISPLAY, USB INTERFACES, AUDIO/VIDEO INTERFACES)

EXTRACT FROM THE SECRETARIAT'S LETTER :

In your letter, you mention headings 85.20, 85.21 and 84.71 as all meriting consideration. The Secretariat can agree with headings 85.20 and 85.21 as both meriting consideration. The Harmonized System Committee, at its 29th Session in May 2002, classified various types of MP3 players (see Annex H/14 to Doc. NC0590E2). It did not classify any of those products in heading 84.71 and the Secretariat would consider it appropriate to drop from consideration heading 84.71 in this case.

The Secretariat would point out that one of the functions of this apparatus is sound recording and reproducing of heading 85.20. However, the apparatus also functions as a video recording or reproducing apparatus of heading 85.21, which provides for video recording or reproducing apparatus whether or not incorporating a video tuner. Having determined that the iPod's functions are covered by both of these headings, it is then necessary to determine the principal function of the iPod. In the Secretariat's opinion, it is not possible to do so.

At this point, the Secretariat would suggest turning to the General Explanatory Note to Section XVI for guidance. Part (VI), on page 1387, third paragraph reads "Where it is not possible to determine the principal function, and where, as provided in Note 3 to the Section, the context does not otherwise require, it is necessary to apply General Interpretative Rule 3 (c); such is the case, for example, in respect of multi-function machines potentially classifiable in several of the headings 84.25 to 84.30, in several of the headings 84.58 to 84.63 or in several of the headings 84.69 to 84.72."

In light of the foregoing, it would seem to the Secretariat that classification of the Apple iPod at issue, in heading 85.21 and, more specifically, subheading 8521.90 by application of GIRs 3 (c) and 6 would be appropriate.



iPod

30 GB

60 GB

SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

**(iPOD 5.5 G APPLE)
REPRODUCTOR PORTATIL DE MEDIOS
AUDIO (INCLUYENDO
MP3)/FOTO/VIDEO. ESTE APARATO
TIENE LAS MISMAS FUNCIONES QUE
iPOD Nano 2 G (DE LA PARTIDA 85.19)
PERO ES MUCHO MAS SOFISTICADO.
POSEE UNA PANTALLA CON EL MAYOR
NUMERO DE PIXELS POR PULGADA
DEL MERCADO**



SA 2012: Casos particulares

PARTIDA 8528.59

Aplicación de las RGlS 1, 3 (b), 3 (c) y 6

Monitores y proyectores, que no incorporen aparato receptor de televisión; aparatos receptores de televisión, incluso con aparato receptor de radiodifusión o grabación o reproducción de sonido o imagen.



CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT

8528.59

FILE REFERENCE : L08961B (LETTER 07.NL.0655)

CODES IN BALANCE : 85.21 / 85.28

LEGAL PROVISIONS APPLIED : GENERAL INTERPRETATIVE RULES 1, 3 (b), 3 (c) AND 6

DATE : 10-10-2007

TRADE MARK : IPOD (5.5 G) (APPLE)

PRODUCT DESCRIPTION : PORTABLE DIGITAL MEDIA PLAYER (AUDIO (INCLUDING MP3) / PHOTO / VIDEO)

**EXTRACT FROM THE
SECRETARIAT'S LETTER :**

This machine shares many of the functions of the iPod Nano 2G, which I have classified in heading 85.19. However, it contains much more sophisticated display abilities: a much larger screen, smaller dot pitch (probably the greatest numbers of pixels-per-inch of any product in the iPod line), and video recording/reproducing ability. I shall now examine the classification of articles having the video functionality of the iPod 5.5G.

It is not clear where video recording and reproducing apparatus combined with display apparatus are classified in the HS. *Prima facie*, heading 85.21, which describes "Video recording or reproducing apparatus..." does not seem to exclude such articles. Heading 85.28, which describes "Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus", does not exclude monitors which can record or reproduce video and specifically includes television receivers which can record or reproduce video files. In my view, no single heading describes the video aspect of the apparatus precisely. Both headings must be considered as possible classifications.

"Essential character" can be subjective, and "Principal function" is an actuarial (statistical) concept, so determining which function of the composite machine lends it its classification is not cut and dry. However, I would give much consideration to the iPod 5.5G's position in the entire iPod product line, as the most sophisticated video recording/reproducing/viewing iPod, its use of a hard drive with extensive recording space, and the ability to convert and accept any suitable (MP4, for example) video file. In my view, this product's engineering renders it a multi-use personal entertainment product, having a dual character as an audio recorder/reproducer and video recorder/reproducer with no specific principal function.

(The still image recording/viewing feature is clearly subsidiary since the market for such a function is filled by very inexpensive "digital picture frames" and purchasers would be unlikely to use the iPod 5.5G principally or essentially for that function.)

The article is a composite machine but Note 3 to Section XVI does not apply because neither the audio-only function nor the video function is a principal function. When such a situation exists, classification normally is by application of GIR 3 (c), because GIR 3 (b) would not apply either (no one heading describes a component which gives the article its essential character). This principle is reflected in the HS Explanatory Note to Section XVI (fourth paragraph on page XVI-8). In my view, the iPod 5.5G is classifiable in heading 85.28 by application of GIR 3 (c).

As for the applicable subheading, I would be inclined to classify the iPod 5.5G in subheading 8528.59. The HS Committee has classified a set-top box as reception apparatus of subheading 8528.8 despite its lack of a tuner, but I do not believe that "reception" could be extended to cover the iPod 5.5G. The iPod does not have the ability to select a program (song, video) from multiple external choices. That is, data from external sources are selected on an ADP machine to which the iPod 5.5G can be attached from time to time, but not by the standalone iPod itself. To reiterate, I would classify the iPod 5.5G in subheading 8528.59, by application of GIR 3 (c).

I would again remind you that as I noted above under "Classification", the classification of the entire package, including cables, software disk, etc., (in subheading 8528.59) is attained by application of GIR 3 (b).

That having been said, I would not be surprised to find divergent classifications among the various customs administrations, since the classification of the iPod 5.5G relies on determinations of essential character or principal function or lack thereof. Furthermore, with respect to the video features of the iPod 5G, no heading text specifically provides for its combination of functions. Accordingly, you may wish to request that the HS Committee consider the classification of this (or more appropriately, the latest iPod (Classic or 6G), which, as I noted earlier, does not seem to be substantively different). If you so indicate to me, I shall have the matter placed on the agenda for an upcoming HSC meeting, and the Secretariat will prepare a working paper setting forth the technical details, an analysis of possible classifications and any other information submitted by your administration and other administrations.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

MARCO DIGITAL CON DOS SLOTS PARA TARJETA DIGITAL QUE PERMITE VER IMAGEN O VIDEO DIGITAL Y REPRODUCIR FICHEROS DE AUDIO DIRECTAMENTE DE LA CARTA O DE LA MEMORIA DEL DISPOSITIVO. NO PUEDE CONECTARSE A UN ORDENADOR. POSEE ALTAVOCES ESTEREO Y UNA PANTALLA TFT DE 8 PULGADAS. SE VENDE EN UN PAQUETE QUE ADEMAS DEL MARCO CONTIENE ADAPTADORES DE CORRIENTE, GUIA DE USUARIO Y GARANTIA.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

PARTIDA 8528.59

Aplicación de las RGLs 1, 3 (b) y 6

PARTIDA 85.28

Monitores y proyectores, que no incorporen aparato receptor de televisión; aparatos receptores de televisión, incluso con aparato receptor de radiodifusión o grabación o reproducción de sonido o imagen incorporado.

LA SECRETARIA ESTIMO QUE ES UN APARATO MULTIFUNCION (PUEDE REPRODUCIR SONIDO, VIDEO, FOTOS).



CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT

8528.59

FILE REFERENCE : L08979B (LETTER 07.NL.0673)

CODES IN BALANCE : 85.21 / 85.28

LEGAL PROVISIONS APPLIED : GENERAL INTERPRETATIVE RULES 1, 3 (b) AND 6

DATE : 09-10-2007

**EXTRACT FROM THE
SECRETARIAT'S LETTER :**

According to your letter both your Administration and the importer would classify the product in HS 2002 subheading 8528.12 as a colour reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.

Based on the specification of the product, it appears to the Secretariat that the Image Moments is an apparatus which performs the following functions :

Sound reproducing (heading 85.19),

Video reproducing (heading 85.21), and

Displaying of static and moving pictures (heading 85.28).

First of all, it should be noted that in the Explanatory Note to heading 85.21, in both HS 2002 and HS 2007 version, on page 1663 (HS 2002) and on page XVI-8521-2 (HS 2007), there is the same exclusion (c) which reads :

"Reception apparatus for television (whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus) and video monitors and video projectors (heading 85.28)."

The Secretariat is of the opinion that the exclusion concerns television receivers, video monitors and video projectors with built-in video recording and reproducing apparatus and refer them to heading 85.28. Therefore, the Secretariat would rule out heading 85.21 from the classification of the product in both HS 2002 and HS 2007 version.

Although, according to the Secretariat's view, heading 85.21 is not applicable for the classification of the Image Moments, the product at issue can still be considered as a multi-function apparatus, because the product is able to display static and moving pictures as well as play back sound. Thus Note 3 to Section XVI should be applied for the classification of the product.

From the characteristics of the product it appears to the Secretariat that the principal function of the Image Moments is displaying of static and moving pictures. The Secretariat, therefore, would be inclined to classify the product in heading 85.28, by application GIR 1 (Note 3 to Section XVI), in both HS 2002 and HS 2007.

At the subheading level, the Secretariat would suggest not to classify the product as a colour reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (i.e., subheading 8528.12 in HS 2002 and subheading 8528.72 in HS 2007), because the Image Moments does not have a built-in TV tuner and is thus not able to receive television.

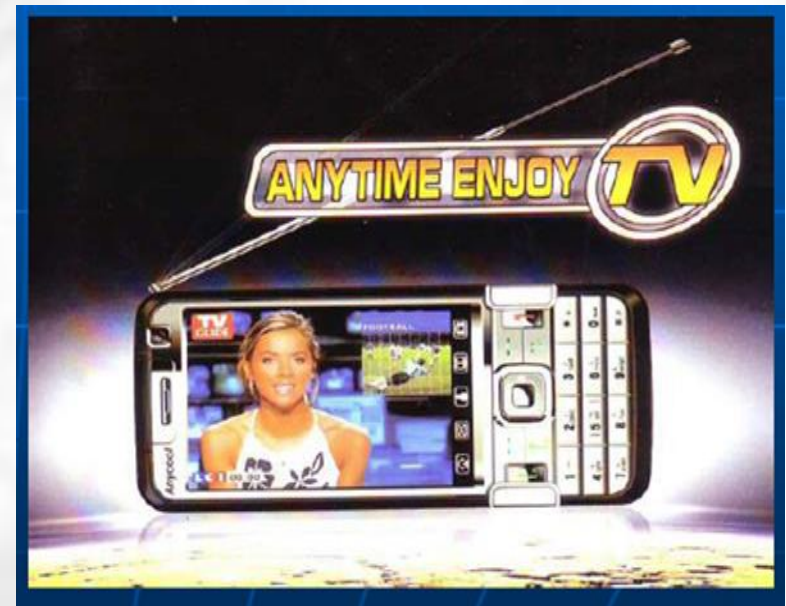
In the light of foregoing, the Secretariat would classify the Image Moments in HS 2002, at the subheading level, in subheading 8528.21 (subheading 8528.59 in HS 2007), by application of GIRs 1 and 6. As regards the classification of the whole set for retail sale (Image Moments, remote control, AC power adapter, User's Guide, Quick Start Guide and Warranty Card), the Secretariat would apply GIR 3 (b), because the Image Moments gives the set its essential character.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

**(ANYCOOL (MODEL T818)
APARATO QUE INCORPORA UN
TELEFONO MOVIL (GSM) Y UNA
TELEVISION DE 3 PULGADAS DE
PANTALLA.**



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

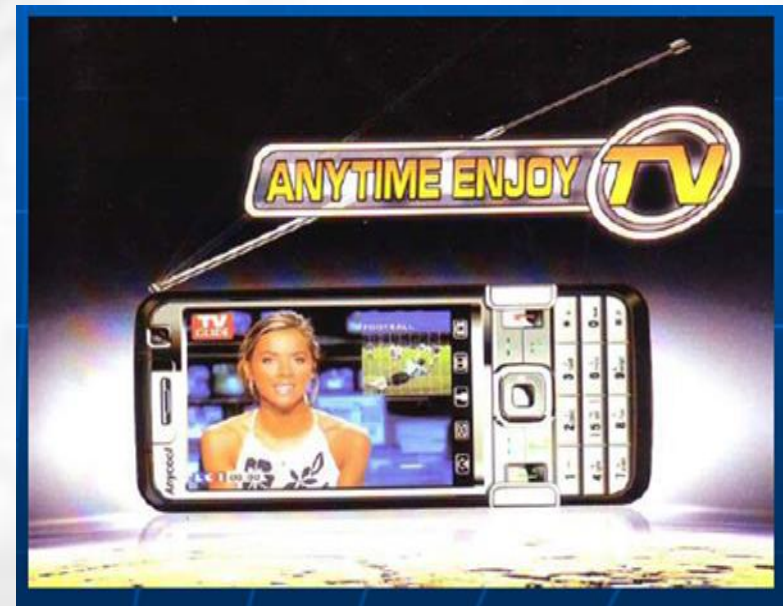
PARTIDA 8517.12

Aplicación de las RGlS 1 (Nota 3 de SECCION XVI) y 6

PARTIDA 85.17

Teléfonos, incluidos los teléfonos móviles (celulares)* y los de otras redes inalámbricas; los demás aparatos de transmisión o recepción de voz (...).

LA SECRETARIA DE LA OMA ESTIMO QUE LA RECEPCION DE TV ERA UNA FUNCION SUBSIDARIA. OBJETO DE DISPUTA ENTRE DOS PARTES CONTRATANTES



CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT

8517.12

FILE REFERENCE : L09080 (LETTER 08.NL 0508)

CODES IN BALANCE : 85.17 / 85.28

LEGAL PROVISIONS APPLIED : GENERAL INTERPRETATIVE RULES 1 AND 6 * NOTE 3 TO SECTION XVI

DATE : 08-10-2008

TRADE MARK : ANYCOOL (MODEL T818)

PRODUCT DESCRIPTION : APPARATUS INCORPORATING A MOBILE PHONE (TELEPHONE / GSM) AND A TELEVISION (3-INCH SCREEN SIZE)

EXTRACT FROM THE SECRETARIAT'S LETTER :

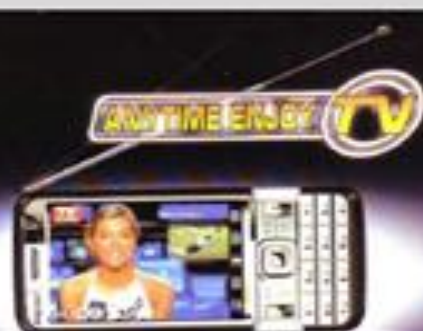
We would agree that classification is governed by Note 3 to Section XVI, and the heading which describes the machine's principal function is the appropriate heading for classification of the entirety. We also agree that headings 85.17 and 85.28 must be considered as potential headings. All the multifunctional machines incorporating GSM abilities which we have examined provided classification difficulties, and classification by Note 3 to Section XVI can lead to differing opinions regarding the meaning of "principal function". For example, one could examine the actual uses, that is, statistically the proportion of actual time each function is employed in use. In my view, such analysis can be somewhat unpredictable, because it relies on actual surveys, which could be influenced by respondent error or sampling error and could yield different results in different countries. Therefore, I would prefer not to base "principal use" on actual use.

Another analysis of principal function could be based on the identification of the product, its packaging and marketing. The problem with this methodology is that technology is constantly changing and new products are frequently moved to different kinds of retail stores as their customer use and demographic target audience evolves. For example, the Apple "iPhone" is initially marketed in mobile phone stores, but eventually its buyers may consist mainly of people who are replacing their PDAs with the iPhone, and they will be using it far more frequently for the wide range of tasks that PDAs are used. Accordingly its largest sales may occur in general electronics stores.

In my view, a consideration of the construction, and in particular, the capabilities, of an article is the analysis which is most likely to be agreed upon by other customs administrations, and since consistency of classification is an important goal of the HS, such an analysis is preferred.

Considering the specific attributes set forth under "Description" above, we would be inclined to regard the television reception as akin to early models of handheld television receivers. I note that the screen size (3-inch) is rather large in comparison to many mobile phones, larger than the displays in the articles for which we provided advice previously, in WCO Ref. 08NL0156. Nevertheless, the limited battery life resulting from the power requirements for analogue signal reception would, in our view, make the television reception feature a subsidiary function, especially considering that the battery must be maintained at a substantial charge level in order to guarantee that the Model T818 is always available for receiving or sending a digital phone call. The unusual feature permitting dual SIM cards to be installed and used simultaneously provides additional reason for consideration of telephonic communication as the article's principal function.

For those reasons, the Secretariat is inclined to classify the Model T818 in heading 85.17 according to its principal function. The appropriate subheading is 8517.12, and classification is by application of GIRs 1 (Note 3 to Section XVI) and 6.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

DIGITAL MULTIMEDIA PLAYER (TRAS CONEXIÓN A VIDEO, TELEVISIÓN U OTRO PROYECTOR O SISTEMA REPRODUCTOR DE SONIDO. PUEDE REPRODUCIR ARCHIVOS VIDEO, FOTOS Y AUDIO. LOS ARCHIVOS PUEDE SER ACCEDIDOS DESDE UN PC O UNA RED LOCAL. PUEDE INSTALARSE UN DISCO DURO EN EL ARTÍCULO.



SA 2012: Casos particulares

*CLASSIFICATION ADVICE GIVEN BY
THE SECRETARIAT*

8517.62

Aplicación de las RGlS 1 (Nota 5 (E) to Chapter 84) y 6

DIGITAL MULTIMEDIA PLAYER (TRAS CONEXIÓN A VIDEO, TELEVISIÓN U OTRO PROYECTOR O SISTEMA REPRODUCTOR DE SONIDO. PUEDE REPRODUCIR ARCHIVOS VIDEO, FOTOS Y AUDIO. LOS ARCHIVOS PUEDE SER ACCEDIDOS DESDE UN PC O UNA RED LOCAL. PUEDE INSTALARSE UN DISCO DURO EN EL ARTÍCULO.

Aparatos para la transmisión o recepción de voz, imágenes, u otros datos, incluyendo aparatos para la comunicación en red.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

TABLETA S

PLATAFORMA PARA MEDIOS DE AUDIOVIDEO QUE INCLUYE LIBROS, PERIODICOS, PELICULAS, MUSICA, JUEGOS, CONTENIDOS WEB. DIMENSIONES Y PASO ENTRE LOS SMARTPHONES Y LAPTOPS.



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

La clasificación de TABLETAS (iPAD) se adoptó (por primera vez) en la sesión 49 del CSA (Marzo 2012)!!

POSIBLES PARTIDAS :

84.71 : COMPUTADORES

85.17 : TELEFONOS

85.19 : REPRODUCTOR/GRABADOR SONIDO

85.21 : REPRODUCTOR/GRABADOR VIDEO

85.26 : APARATO NAVEGACION POR RADIO

85.28 : MONITOR/PROYECTOR

85.43 : APARATO ELECTRICO (RESIDUAL)

95.04 : JUEGOS DE MESA



SA 2012: Casos particulares

Clasifique los siguientes “Hi-tech” productos :

La clasificación de TABLETAS (iPAD) se adoptó (por primera vez) en la sesión 49 del CSA (Marzo 2012)!!

8471.30 : COMPUTADORES

Por aplicación de las RGI 1 (Nota 3 de la Sección XVI y nota 5 A) del Capítulo 84) y RGI 6.



SA 2012: Casos particulares

Clasificación de Lámparas LED :

Estas bombillas producen luz “fría” con una estrecha banda de radiación. Puede ser instaladas reemplazando directamente las bombillas tradicionales.



De la sigla inglesa LED: Light-Emitting Diode: "diodo emisor de luz", también "diodo luminoso")



SA 2012: Casos particulares

Clasificación de Lámparas LED :

85.39	Lámparas y tubos eléctricos de incandescencia o de descarga, incluidos los faros o unidades «sellados» y las lámparas y tubos de rayos ultravioletas o infrarrojos; lámparas de arco.
8539.10	- Faros o unidades «sellados» - Las demás lámparas y tubos de incandescencia, excepto las de rayos ultravioletas o infrarrojos:
8539.21	-- Halógenos, de wolframio (tungsteno)
8539.22	-- Los demás de potencia inferior o igual a 200 W y para una tensión superior a 100 V
8539.29	-- Los demás
	- Lámparas y tubos de descarga, excepto los de rayos ultravioletas:
8539.31	-- Fluorescentes, de cátodo caliente
8539.32	-- Lámparas de vapor de mercurio o sodio; lámparas de halogenuro metálico
8539.39	-- Los demás
	- Lámparas y tubos de rayos ultravioletas o infrarrojos; lámparas de arco:
8539.41	-- Lámparas de arco
8539.49	-- Los demás
8539.90	- Partes



85.43	Máquinas y aparatos eléctricos con función propia, no expresados ni comprendidos en otra parte de este Capítulo.
8543.10	- Aceleradores de partículas
8543.20	- Generadores de señales
8543.30	- Máquinas y aparatos de galvanoplastia, electrolisis o electroforesis
8543.70	- Las demás máquinas y aparatos
8543.90	- Partes

SA 2012: Casos particulares

Clasificación de Lámparas LED :

85.39	Lámparas y tubos eléctricos de incandescencia o de descarga, incluidos los faros o unidades «sellados» y las lámparas y tubos de rayos ultravioletas o infrarrojos; lámparas de arco.
8539.10	- Faros o unidades «sellados» - Las demás lámparas y tubos de incandescencia, excepto las de rayos ultravioletas o infrarrojos:
8539.21	-- Halógenos, de wolframio (tungsteno)
8539.22	-- Los demás de potencia inferior o igual a 200 W y para una tensión superior a 100 V
8539.29	-- Los demás - Lámparas y tubos de descarga, excepto los de rayos ultravioletas:
8539.31	-- Fluorescentes, de cátodo caliente
8539.32	-- Lámparas de vapor de mercurio o sodio; lámparas de halogenuro metálico
8539.39	-- Los demás - Lámparas y tubos de rayos ultravioletas o infrarrojos; lámparas de arco:
8539.41	-- Lámparas de arco
8539.49	-- Los demás
8539.90	- Partes



Las lámparas LED no responden a la descripción de la partida 85.39 y deben ser clasificadas en la partida residual 85.43 (8543.70).

SA 2012: Casos particulares

Clasificación de Lámparas LED :



85.43	Máquinas y aparatos eléctricos con función propia, no expresados ni comprendidos en otra parte de este Capítulo.
8543.10	- Aceleradores de partículas
8543.20	- Generadores de señales
8543.30	- Máquinas y aparatos de galvanoplastia, electrólisis o electroforesis
8543.70	- Las demás máquinas y aparatos
8543.90	- Partes

HS 2012



¿PREGUNTAS?

Clasificación de productos.

Casos particulares.

Dirección Nacional de Aduanas

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