Decoders with a hard disk drive must be classified as set-top boxes

European Court Judgment in Joined Cases C-288/09 and C-289/09

The European Court has decided in the case of British Sky Broadcasting Group plc and Pace plc v The Commissioners for Her Majesty's Revenue & Customs that decoders with a hard disk drive – such as the Sky+ box – must be classified, for customs purposes, as set-top boxes with a communication function and not as recording apparatus.

As a result, these decoders are exempt from customs duties instead of being subject to a rate of 13.9%.

Importers of decoders incorporating a hard disk drive and similar technologies should review their imports and submit repayment claims where appropriate.

WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE FUTURE UPDATES BY EMAIL THEN PLEASE SEND A REQUEST TO

info@4eyesltd.co.uk

This VAT update is published for the general information of 4 Eyes Ltd personnel, clients and contacts. It provides only an overview of the rules and regulations in force at the date of publication, and no action should be taken without consulting the detailed legislation or seeking professional advice. Therefore no responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this e-mail will be accepted by the authors or the firm.