COMMISSION IMPLEMENTING REGULATION (EU) No 103/2012

of 7 February 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 [1], 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 [2].

(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, 7 February 2012.

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

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A modular screen panel (so-called "LED wall") comprising several modules made of tiles, each tile measuring approximately 38 × 38 × 9 cm. Each tile contains red, green and blue light emitting diodes and has a resolution of 16 × 16 pixels, a dot pitch of 24 mm, a brightness of 2 000 cd/m^2 and a refresh rate of more than 300 Hz. They also contain drive electronics. The panel is presented together with a processing system comprising: — a video processor accepting various signal inputs (such as CVBS, Y/C, YUV/RGB, (HD-) SDI or DVI) and allowing the scaling of an image/video to the screen panel size, and — a signal processor allowing the pixel mapping of the input signal to the screen panel. The processed signal is sent from the signal processor to a data distributor using optical fibre cables. The data distributor sends in turn the data to the various tiles of the screen panel. The panel is not designed for viewing at close distance. It is used for sport/entertainment events, retail signage, etc.	8528 59 80	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 4 to Section XVI and by the wording of CN codes 8528, 8528 59 and 8528 59 80. The modular screen panel and the video processing system are considered to be a functional unit within the meaning of Note 4 to Section XVI as they constitute individual components, interconnected by electric cables or other devices, intended to contribute together to a clearly defined function. The unit is capable of displaying video images from various sources, which is an individual function specified in heading 8528. Given that the unit is capable of displaying different types of video, it cannot be considered as an electrical apparatus for signalling purposes using visual indication. Classification under heading 8531 as an indicator panel is therefore excluded (see also the HS Explanatory Notes to heading 8531, (D)). The unit is therefore to be classified under CN code 8528 59 80 as other colour monitors.