COMMISSION IMPLEMENTING REGULATION (EU) No 1156/2013

of 14 November 2013

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 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 12(6) of Council Regulation (EEC) No 2913/92 [2]. 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 12(6) of Regulation (EEC) No 2913/92 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*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 14 November 2013.

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

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

[2] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
An incomplete colour television of the liquid crystal display (LCD) type, without a so-called 'tuner', with a diagonal measurement of the screen of approximately 81 cm (32 inches) and with dimensions (without stand) of approximately 75 × 44 × 5 cm with: — a native resolution of 1 920 × 1 080 pixels, — an aspect ratio of 16:9, — a pixel pitch of 0,369 mm, — two loudspeakers of 10 W, — power and control buttons, including channel selection buttons, — a slot for incorporating a so-called 'tuner' in the form of a module comprising radio frequency circuits (RF block), intermediate frequency circuits (IF block) and demodulation circuits (DEM block). After incorporation of the tuner module the apparatus can receive digital television signals. It is equipped with the following video interfaces: — two HDMI, — a composite IN, — a component IN. The apparatus is also equipped with a MPEG decoder for decompressing digital video signals and with electronics for controlling the channel selection (tuning) and memorisation. It has a fixed stand without tilt and swivel mechanism and is presented with a remote control.	8528 72 40	Classification is determined by the provisions of general rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 72 and 8528 72 40. Given its objective characteristics, namely the slot for the insertion of a so-called 'tuner', the presence of a MPEG decoder and electronics for controlling the channel selection (tuning) and memorisation, the apparatus has the essential character of a complete reception apparatus for television. Consequently, classification under subheadings 8528 51 or 8528 59 as a monitor is excluded. The apparatus is therefore to be classified under CN code 8528 72 40 as a reception apparatus for television with a screen of the liquid crystal display (LCD) technology.