COMMISSION IMPLEMENTING REGULATION (EU) No 275/2013

of 19 March 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 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, 19 March 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] OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A liquid crystal display (LCD) module with a diagonal measurement of the screen of approximately 11 cm (4,3 inches) and a resolution of 480 × 272 pixels, in a frame, equipped with printed circuits for pixel addressing and a backlight. The module is designed to be incorporated in different products falling under Chapter 85, for example, media players or radio receivers, which may be classified under different headings, such as 8519, 8521, 8527 or 8528.	8548 90 90	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(c) to Section XVI and by the wording of CN codes 8548, 8548 90, 8548 90 90. Since the module can be incorporated into apparatus classified, for example, under headings 8519, 8521, 8527 or 8528, it is not suitable for use solely or principally with the apparatus of heading 8519 or 8521 or for use solely and principally with the apparatus of headings 8525 to 8528. Consequently, classification under headings 8522 and 8529 is excluded. The module is therefore to be classified under CN code 8548 90 90 as electrical parts of machinery or apparatus, not specified or included elsewhere in Chapter 85.