COMMISSION IMPLEMENTING REGULATION (EU) No 863/2013

of 5 September 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, 5 September 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 product (so-called "Real Time Clock Module") consisting of a monolithic integrated circuit and a quartz crystal assembled together on a metal frame and embedded in a plastic housing with dimensions of approximately 10 × 7 × 3 mm. The product operates with an oscillating frequency of 32,768 kHz and a supply voltage of between 2,7 and 3,6 V. It has a digital output signal. The product is used in various apparatus as the source of a clock signal for determining intervals of time. (*) See image.	9114 90 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(n) to Section XVI and by the wording of CN codes 9114 and 9114 90 00. As the product contains both a monolithic integrated circuit and a quartz crystal, it does not fulfil the conditions laid down in Note 8(b) to Chapter 85. Consequently, classification under heading 8542 is excluded. The product provides a clock signal for determining intervals of time, which is a function of Chapter 91. Classification under heading 9110 is also excluded as the product does not have all the necessary components to be considered an incomplete clock movement and is not mounted (see also the Harmonised System Explanatory Notes (HSEN) to heading 9110, third paragraph). The product is therefore to be classified under CN code 9114 90 00 as other watch or clock parts (see also HSEN to heading 9114, (A), point (8)).

(*) The image is purely for information.

