COMMISSION IMPLEMENTING REGULATION (EU) No 1037/2014

of 25 September 2014

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.

([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).

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, 25 September 2014.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
1. A semiconductor component (so-called 'LED module') comprising a LED chip connected in parallel with a Zener protection diode, presented in a plastic housing with a domed transparent plastic cover, with dimensions of approximately 7 × 7 × 5 mm, without connecting pads. The physical construction of the component is indivisible in the sense that, although some of the elements could theoretically be removed and replaced, this would be a long and delicate task which would be uneconomic under normal manufacturing conditions. The LED module is designed to be assembled onto printed circuit boards by using, for example, surface-mount device (SMD) soldering techniques. It is presented for use in illumination applications such as mobile phone flash, automotive lighting, projectors, traffic signals, and household appliances. (*) See image 1.	8541 40 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 8 to Chapter 85 and by the wording of CN codes 8541, 8541 40 and 8541 40 10. As the LED chip and the protection diode are combined to all intents and purposes indivisibly and the protection diode is only used for protecting the LED chip against overvoltage, the module's characteristics and properties as a light-emitting diode of heading 8541 are therefore not fundamentally altered. Consequently, by application of note 8 to Chapter 85, last paragraph, classification of the component under heading 9405 is excluded. The component is therefore to be classified under CN code 8541 40 10 as light-emitting diodes.
2. A semiconductor component comprising a LED module mounted by soldering on a metal-core printed circuit board, with a height of approximately 7 mm and a diameter of approximately 21 mm. The LED module comprises a LED chip connected in parallel with a Zener protection diode, presented in a plastic housing with a domed transparent plastic cover. The metal-core printed circuit board is specifically designed as a heat sink; it contains soldering pads for connecting the power supply and is shaped for final application in lighting fitting articles. It is presented for use in illumination applications such as mobile phone flash, automotive lighting, projectors, traffic signals, and household appliances. (*) See image 2.	8541 40 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 8 to Chapter 85 and by the wording of CN codes 8541, 8541 40 and 8541 40 10. Although the component comprises a LED module and a printed circuit board which can be disassembled, the function of the component remains the same as that of the LED module alone. The sole function of the metal-core printed circuit board is dissipating heat (heat sink) as the printed circuit does not provide any interconnections with other components but only allows a better thermal transfer from the LED module to the surrounding media. The component is thus to be classified as a LED module alone. As the LED chip and the protection diode are combined to all intents and purposes indivisibly and the protection diode is only used for protecting the LED chip against overvoltage, the module's characteristics and properties as a light-emitting diode of heading 8541 are therefore not fundamentally altered. Consequently, by application of note 8 to Chapter 85, last paragraph, classification of the component under heading 9405 is excluded. The component is therefore to be classified under CN code 8541 40 10 as light-emitting diodes.

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
3. A semiconductor component (so-called 'LED package') comprising four LED chips, each one connected in parallel with a Zener protection diode, presented in a plastic housing with a transparent glass window on top and eight contact pads on the back, with dimensions of approximately 6 × 5 × 1 mm. The physical construction of the component is indivisible in the sense that, although some of the elements could theoretically be removed and replaced, this would be a long and delicate task which would be uneconomic under normal manufacturing conditions. The LED chips are not interconnected. The interconnections between the LED chips and the Zener diodes are made by wire bonding. The LED package is designed to be assembled onto printed circuit boards by using, for example, SMD soldering techniques. It is presented for use in illumination applications such as stage and entertainment lighting, mood lighting and architectural lighting indoor and outdoor. (*) See image 3.	8541 40 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 8 to Chapter 85 and by the wording of CN codes 8541, 8541 40 and 8541 40 10. As the LED chips and the protection diodes are combined to all intents and purposes indivisibly, and the protection diodes are only used for protecting the LED chips against overvoltage, independently of the number of LED chips, the component's characteristics and properties as a light-emitting diode of heading 8541 is therefore not fundamentally altered. Consequently, by application of note 8 to Chapter 85, last paragraph, classification of the component under heading 9405 is excluded. The component is therefore to be classified under CN code 8541 40 10 as light-emitting diodes.
4. A semiconductor component (so-called 'LED array') comprising 156 LED chips presented in a circular plastic housing with a transparent plastic cover and two electrical contact pads on top and a metallic heat sink on the back, with a height of approximately 2 mm and a diameter of approximately 49 mm. The physical construction of the component is indivisible in the sense that, although some of the elements could theoretically be removed and replaced, this would be a long and delicate task which would be uneconomic under normal manufacturing conditions. The LED chips are interconnected in a series-parallel array with the interconnections made by wire bonding. The LED array is designed to be assembled by screwing it to the final product. It is presented for use in general illumination applications such as retail and hospitality lighting, commercial and office lighting, residential and consumer lighting, industrial lighting, street and exterior area lighting and retrofit lamps. (*) See image 4.	8541 40 10	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 8 to Chapter 85 and by the wording of CN codes 8541, 8541 40 and 8541 40 10. As the component is only composed of LED chips which are combined to all intents and purposes indivisibly, independently of the number of LED chips, the component still falls within heading 8541. Consequently, by application of note 8 to Chapter 85, last paragraph, classification of the component under heading 9405 is excluded. The component is therefore to be classified under CN code 8541 40 10 as light-emitting diodes.

(*) The images are purely for information.

Image 1



Image 2

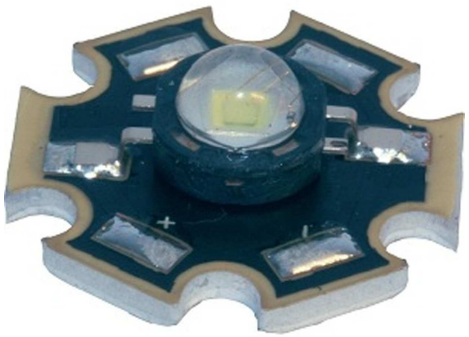


Image 3



Image 4

