Commission Implementing Regulation (EU) No 1036/2014 of 25 September 2014 concerning the classification of certain goods in the Combined Nomenclature

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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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1036/2014. (See end of Document for details)*

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, 25 September 2014.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1036/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
A printed circuit assembly presented for incorporation into a reception apparatus for television incorporating a LCD screen and a video reproducing apparatus. The assembly comprises the following interfaces for connecting with external apparatus: — VGA input, — HDMI inputs (HDCP supported), — RGB video inputs (SCART connectors), — video component input, — CVBS video input and output, — audio input and output, — loudspeaker output, — USB socket. The assembly also comprises several internal interfaces, for example, a low-voltage differential signalling (LVDS) interface for connecting with a LCD screen and an interface to the internal power supply. The assembly does not incorporate a so-called 'tuner' comprising radio frequency circuits (RF block), intermediate frequency circuits (IF block) and demodulation circuits (DEM block), for the reception of digital television signals. The LCD screen is not included upon presentation. The assembly performs several functions, for example, analogue-digital conversion, video decoding	8529 90 65	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2(b) to Section XVI and by the wording of CN codes 8529, 8529 90 and 8529 90 65. The assembly does not only have electronic components performing a video reproducing function, but it also contains components performing additional functions, such as the LVDS output transmitter for a LCD screen and the scaler which is, due to its ability to process several automatic data-processing type resolutions, specifically designed for reception apparatus for television incorporating a LCD screen. As the assembly contains more components (functionalities) than covered by heading 8521, classification under that heading as video reproducing apparatus is excluded. As the LCD screen is missing, classification under subheading 8528 72 40 as a reception apparatus for television with a screen is excluded. The assembly is therefore to be classified under CN code 8529 90 65 as electronic assemblies for apparatus of heading 8528.