Commission Implementing Regulation (EU) No 877/2014 of 8 August 2014 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 877/2014

of 8 August 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 877/2014. (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, 8 August 2014.

For the Commission,

On behalf of the President,

Martine REICHERTS

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 877/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN-code)**	**Reasons**
(1)	**(2)**	**(3)**
An apparatus (so-called 'LCD video wall display') comprising a colour monitor of the LCD technology and an automatic data-processing (ADP) machine, with dimensions of approximately 91 × 53 × 12 cm. The monitor with a diagonal measurement of the screen of approximately 102 cm (40 inches) has the following characteristics: — a native resolution of 1 920 × 1 080 pixels, — an aspect ratio of 16:9, — a pixel pitch of 0,46125 mm, — a response time of 8 ms, — a maximum brightness of 700 cd/m^2, — a typical contrast ratio of 3 000:1, — a horizontal and vertical viewing angle of 178°, — picture-in-picture (PIP) capability. The built-in ADP machine comprises a microprocessor, a memory of 1 GB and a hard disk drive of 40 GB. The apparatus also comprises an audio amplifier, two loudspeakers and power and control buttons and is presented with a remote control. The apparatus has the following interfaces: VGA In, DVI-D In/Out, HDMI, CVBS (AV), RS232C In/Out, Audio In/Out and LAN.	8528 59 31	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI and by the wording of CN codes 8528, 8528 59 and 8528 59 31. The apparatus is designed to perform two functions of Section XVI (data-processing of heading 8471 and video display of heading 8528). By virtue of note 3 to that section, it is to be classified as being that apparatus which performs the principal function. Given its concept and design, such as the fact that the ADP machine is used as a video wall processor for providing video wall control over a network of up to 5 × 5 video wall configurations, the apparatus is intended to be used as a monitor component of a LCD video wall. Consequently the apparatus' principal function is that of a monitor of heading 8528. Classification under heading 8471 as an ADP machine is therefore excluded. Given its objective characteristics, such as the size of the screen, the supported video modes, a pixel pitch not suitable for prolonged close viewing, the high brightness, the presence of a remote control, the audio circuits with amplification and the PIP function, the monitor is not considered to be of a kind solely or principally used in an ADP system of heading