Commission Implementing Regulation (EU) No 875/2014 of 8 August 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 875/2014. (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 20th 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 875/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
An article (so-called 'LED tile') in an aluminium housing with dimensions of approximately 40 × 40 × 7 cm, including the following components: — light emitting diodes (LED) mounted on a printed circuit board with a pixel density of 72 × 72 and a brightness of 2 000 cd/m^2, — connectors for the power supply (in and out), — connectors for the data input (in and out), — brackets and holes for mounting several tiles together. The article is presented for use in a modular LED video wall. It does not include a video processor. The LED tile, whether or not connected to other tiles, cannot display video images directly originating from a video source. It can only display signals originating from a dedicated video processor (so-called 'digitiser'), which processes the signals and divides them over the total number of tiles in the LED video wall. The tile, when connected to the video processor, has the capability to display images in a large number (281 trillion) of colours. See images[a]	8529 90 92	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 92. Given its objective characteristics, such as the presence of the mounting brackets, the connectors and the capacity to display images in a large number of colours, the LED tile is intended to be connected to other tiles and a dedicated external video processor in a LED video wall of subheading 8528 59. The original video signal is processed and transferred by the video processor to the LED video wall. The video processor divides the complete video signal over the total number of tiles. When one tile is missing or broken the video signal is not completely displayed by the video wall. Each individual tile is therefore considered an essential part for the operation of the LED video wall as a whole. Classification by application of note 2(a) to Section XVI is excluded as the LED tile, whether or not connected to other tiles, can only function in combination with the video processor. Consequently classification under heading 8528 as a monitor or under heading 8531 as a visual signalling apparatus is excluded.

a The images are purely for information