Commission Implementing Regulation (EU) No 1202/2011 of 18 November 2011 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 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1202/2011. (See end of Document for details)*

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, 18 November 2011.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

ANNEX

Description of the goods	**Classification(TARIC code)**	**Reasons**
(1)	**(2)**	**(3)**
A liquid crystal display (LCD) panel (so-called "LCD module"), with a diagonal measurement of approximately 66 cm (26 inches), consisting of an active matrix liquid crystal layer sandwiched between two sheets of glass, fitted with connectors. Between the first sheet of glass and the layer of liquid crystal there is a thin film transistor (TFT) matrix that provides the appropriate voltage to the pixels. Between the layer of liquid crystal and the second sheet of glass there is an RGB filter that controls the colours of the picture displayed. Several connectors in the form of straps are attached to the panel. Each connector consists of miniature integrated circuits (so-called "source drivers IC") on flexible printed circuits. The "source drivers IC" allow power and control signals to pass through, as well as convert and transmit data from the printed circuit boards (connected after importation) to the individual pixels of the active liquid crystal matrix. The module is used in the manufacture of monitors or reception apparatus for television of heading 8528.	8529 90 92 44	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 and TARIC code 8529 90 92 44. As the LCD module is equipped with “source drivers IC” which are more than electrical connections (i.e. for the supply of power), classification under heading 9013 as active matrix liquid crystal devices is excluded (see also the HS Explanatory Notes to heading 9013 (1)). As the module consists of a TFT liquid crystal layer sandwiched between two sheets of glass and equipped with control electronics for pixel addressing used in the manufacture of monitors or reception apparatus for television of heading 8528, it is considered to be a part for use solely or principally with apparatus of heading 8528 under CN code 8529 90 92. The product is therefore to be classified under TARIC code 8529 90 92 44 as an LCD module solely consisting of one or more TFT glass or plastic cells, not combined with touch screen facilities, with or without backlight unit, with or without inverters and one or more printed circuit boards with control electronics for pixel addressing only.