Commission Implementing Regulation (EU) No 112/2014 of 4 February 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 112/2014. (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, 4 February 2014.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 112/2014. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A colour monitor of the liquid crystal display (LCD) type with a diagonal measurement of the screen of approximately 75 cm (30 inches) with dimensions of approximately 71 × 45 × 11 cm with: — a native resolution of 1 280 × 768 pixels, — supported resolutions of 640 × 480, 800 × 600, 1 024 × 768 and 1 280 × 768 pixels, — supported TV standards: NTSC, PAL and SECAM, — supported video modes: 480i, 480p, 576i, 576p, 720p and 1 080i, — an aspect ratio of 15:9, — a pixel pitch of 0,5025 mm, — a response time of 25 ms, — a brightness of 450 cd/m^2, — a contrast ratio of 350:1, — a horizontal and vertical viewing angle of 170°, — picture-in-picture (PIP) capability, — a built-in audio amplifier, — power and control buttons. It is equipped with the following interfaces: — a DVI-D, — a D-Sub mini,	8528 59 31	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 59 and 8528 59 31. Given its objective characteristics, such as the size of the screen, the supported TV standards and 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, the PIP function and the fixed stand without tilt and swivel mechanisms, the monitor is not considered to be of a kind solely or principally used in an ADP system of heading 8471. Classification under subheading 8528 51 00 is therefore excluded. As the monitor is capable of displaying signals from an ADP machine at a level sufficient for practical use with the ADP machine, it is considered to be capable of displaying signals from automatic data-processing machines with an acceptable level of functionality. The monitor is therefore to be classified under CN code 8528 59 31 as flat panel displays able to display signals from automatic data-processing machines with an acceptable level of functionality with a screen of the liquid crystal display (LCD) technology.