

COMMISSION IMPLEMENTING REGULATION (EU) No 1196/2011
of 17 November 2011
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.

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, 17 November 2011.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A portable, battery-powered electronic eyewear apparatus for displaying images (so-called "video glasses") with dimensions in a folded state of approximately 15 × 3,5 × 2,5 cm.</p> <p>The electronic eyewear apparatus consists of two liquid crystal device (LCD) screens, each with a resolution of 640 × 480 pixels (virtual equivalent of an 80 inch screen viewed 2 meters away) and sound-processing circuits, mounted in a frame similar to a frame for spectacles.</p> <p>The apparatus can be connected to an automatic data-processing (ADP) machine and to apparatus such as video reproducers, television receivers or game consoles.</p> <p>It displays virtual 3-dimensional (3D) video images for entertainment purposes.</p>	8528 59 40	<p>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 40.</p> <p>The function of the eyewear apparatus is to display video within the meaning of heading 8528.</p> <p>As the apparatus does not incorporate a tuner or any similar device enabling the reception of television signals, classification as reception apparatus for television under subheading 8528 71 is excluded.</p> <p>The apparatus uses 2 very small LCD screens (one in front of each eye) for creating a virtual image equivalent of an 80 inch screen viewed 2 meters away. Given these characteristics and properties, the apparatus is intended for entertainment purposes such as watching films, viewing television or gaming. Consequently, classification under subheading 8528 51 is excluded as the apparatus cannot be considered of a kind solely or principally used in an ADP system of heading 8471.</p> <p>The apparatus is therefore to be classified under CN code 8528 59 40 as colour monitors with a screen of the liquid crystal display technology.</p>