

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 336/2014**of 28 March 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.

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.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 28 March 2014.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A set put up for retail sale (so-called 'wireless rear-view camera system') for installation in motor vehicles comprising the following components:</p> <ul style="list-style-type: none"> — a day and night television camera with a CMOS sensor and a 2,4 mm lens, — a wireless video signal transmitter with an antenna, — a 2,4 GHz wireless receiver for video signals with a colour liquid crystal display (LCD) with a diagonal measurement of the screen of 17,8 cm (7 inches) and a resolution of 480 × 240 pixels. It is equipped with function buttons and an AV interface for connecting external audio or video apparatus. <p>The television camera does not capture sound.</p> <p>The product is designed for use in, for example, cars, coaches or trailers, and allows the driver to see what is behind.</p>	8528 72 40	<p>Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 72 and 8528 72 40.</p> <p>The items are considered goods put up as a set for retail sale within the meaning of rule 3(b) as the different components are put up together to meet a particular need or to carry out a specific activity.</p> <p>The set consists of a transmission apparatus for television (subheading 8525 50), a television camera (subheading 8525 80) and a reception apparatus for television (subheading 8528 72). None of the components gives the set its essential character as they are equally important for performing the function of the set.</p> <p>The set is therefore to be classified under CN code 8528 72 40 as other colour reception apparatus for television with a screen of the liquid crystal display (LCD) technology.</p>