

**COMMISSION IMPLEMENTING REGULATION (EU) No 459/2014****of 29 April 2014****amending certain regulations on the classification of 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 <sup>(1)</sup>, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) Council Regulation (EU) No 953/2013 <sup>(2)</sup> amended Annex I to Regulation (EEC) No 2658/87 and replaced CN codes 8528 59 10, 8528 59 40 and 8528 59 80 by CN codes 8528 59 20, 8528 59 31, 8528 59 39 and 8528 59 70.
- (2) Certain Commission Regulations concerning the classification of goods, adopted in order to ensure the uniform application of the Combined Nomenclature established by Regulation (EEC) No 2658/87, make reference to CN codes which no longer exist. They should therefore be amended in order to take into account the appropriate CN codes in force.
- (3) The Customs Code Committee has not issued an opinion on the item of Annex III of this Regulation within the time limit set by its Chairman, the measures provided for under Annex I, II and IV of this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

1. The Annex to Commission Regulation (EC) No 1156/2008 <sup>(3)</sup>, as amended by Implementing Regulation (EU) No 441/2013 <sup>(4)</sup>, is replaced by the text set out in Annex I to this Regulation.
2. Item 1 of the Annex to Commission Regulation (EC) No 1172/2008 <sup>(5)</sup>, as amended by Implementing Regulation (EU) No 441/2013, is replaced by the text set out in Annex II to this Regulation.
3. The Annex to Commission Implementing Regulation (EU) No 1196/2011 <sup>(6)</sup> is replaced by the text set out in Annex III to this Regulation.
4. The Annex to Commission Implementing Regulation (EU) No 698/2012 <sup>(7)</sup> is replaced by the text set out in the Annex IV to this Regulation.

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> Council Regulation (EU) No 953/2013 of 26 September 2013 amending Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 263, 5.10.2013, p. 4).

<sup>(3)</sup> Commission Regulation (EC) No 1156/2008 of 20 November 2008 concerning the classification of certain goods in the Combined Nomenclature (OJ L 310, 21.11.2008, p. 9).

<sup>(4)</sup> Commission Implementing Regulation (EU) No 441/2013 of 7 May 2013 amending or repealing certain regulations on the classification of goods in the Combined Nomenclature (OJ L 130, 15.5.2013, p. 1).

<sup>(5)</sup> Commission Regulation (EC) No 1172/2008 of 25 November 2008 concerning the classification of certain goods in the Combined Nomenclature (OJ L 317, 27.11.2008, p. 4).

<sup>(6)</sup> Commission Implementing Regulation (EU) No 1196/2011 of 17 November 2011 concerning the classification of certain goods in the Combined Nomenclature (OJ L 303, 22.11.2011, p. 12).

<sup>(7)</sup> Commission Implementing Regulation (EU) No 698/2012 of 25 July 2012 concerning the classification of certain goods in the Combined Nomenclature (OJ L 203, 31.7.2012, p. 34).

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*Article 2*

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, 29 April 2014.

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

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## ANNEX I

## 'ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. An apparatus for the recording, reproducing and displaying of still images (so-called "digital photo frame"), with overall dimensions 17 (L) × 12,9 (W) × 12,3 (D) cm, consisting of the following main components in a single housing:</p> <ul style="list-style-type: none"> <li>— a colour display of the liquid crystal device (LCD) type with a diagonal measurement of the screen of 13 cm (5,1 inches) and a resolution of 320 × 240 pixels,</li> <li>— a slot for a Subscriber Identity Module (SIM) card,</li> <li>— an infra-red interface,</li> <li>— an internal memory,</li> <li>— control buttons.</li> </ul> <p>The images are transferred to the internal memory of the apparatus from a compatible device (such as a mobile phone, automatic data-processing machine or a digital camera) via an infra-red signal or with a SIM card through the Multimedia Messaging Service (MMS).</p> <p>The images can also be transferred from the apparatus via the infra-red signal to a compatible device.</p> <p>The apparatus supports JPEG and GIF formats with a maximum resolution of 1 024 × 728 pixels.</p> <p>The apparatus can display images in a single-image or slideshow mode.</p> <p>Its internal memory can store up to 50 images.</p>	8528 59 70	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>As the apparatus is designed for the purpose of performing three functions within the meaning of note 3 to Section XVI (recording, reproducing and displaying images), it is to be classified as if consisting only of that machine which performs the principal function.</p> <p>Due to its capability of displaying images, the principal function of the apparatus is considered to be that of a monitor, which is an individual function specified in heading 8528.</p> <p>The fact that the signals are not displayed directly from external sources does not exclude classification under heading 8528 since monitors of that heading may be capable of receiving a variety of signals from different sources (see also the Harmonized System Explanatory Notes (HSEN) to heading 8528, third paragraph).</p> <p>The apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.</p>

(1)	(2)	(3)
<p>2. An apparatus for the recording, reproducing and displaying of still and video images, as well as for the recording and reproducing of sound (so-called “digital picture frame”), with overall dimensions 33 (W) × 24,1 (H) × 4,1 (D) cm, consisting of the following main components in a single housing:</p> <ul style="list-style-type: none"> <li>— a colour display of the liquid crystal device (LCD) type, with a diagonal measurement of the screen of 25,4 cm (10 inches) and a resolution of 800 × 480 pixels,</li> <li>— an internal memory with a storage capacity of 128 MB,</li> <li>— memory card slots,</li> <li>— built-in loudspeakers,</li> <li>— two USB interfaces,</li> <li>— control buttons.</li> </ul> <p>It supports the following formats:</p> <ul style="list-style-type: none"> <li>— audio: MP3,</li> <li>— still image: JPEG, GIF,</li> <li>— video: MPEG1, MPEG4, MOV, AVI.</li> </ul> <p>Different types of solid-state non-volatile storage devices can be inserted into the memory card slots.</p> <p>The images may be displayed in single image, slideshow or thumbnails mode.</p>	<p>8528 59 70</p>	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>As the apparatus is designed for the purpose of performing three functions within the meaning of note 3 to Section XVI (recording, reproducing and displaying images), it is to be classified as if consisting only of that machine which performs the principal function.</p> <p>Given the design and the concept of the apparatus, its purpose is to display still and video images. Recording still and video images is to be considered as a secondary function of the apparatus. Therefore its principal function is considered to be that of a monitor, which is an individual function specified in heading 8528.</p> <p>The fact that the signals are not displayed directly from external sources does not exclude classification under heading 8528 since monitors of that heading may be capable of receiving a variety of signals from different sources (see also the HSEN to heading 8528, third paragraph).</p> <p>The apparatus is not able to display signals directly from an automatic data-processing machine as the USB interfaces are only used for the transfer of media files. Consequently, classification under subheadings 8528 51 00 and 8528 59 31 is excluded.</p> <p>The apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.’</p>

## ANNEX II

## ‘ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. A battery-operated apparatus consisting of a laser reading system for video reproducing and a colour monitor for video displaying (so-called “portable DVD player”). Its overall dimensions are 19 (L) × 14,2 (W) × 3,7 (H) cm and the weight is 800 grams.</p> <p>The monitor is of the liquid crystal device (LCD) type with a diagonal measurement of the screen of 21,6 cm (8,5 inches). The apparatus can be folded and its monitor rotated.</p> <p>The apparatus is equipped with built-in loud-speakers.</p> <p>It has the following interfaces:</p> <ul style="list-style-type: none"> <li>— memory card expansion slots,</li> <li>— a USB port,</li> <li>— composite video in and out,</li> <li>— headphone jacks.</li> </ul> <p>It can read optical media (for example, CD, DVD) and semiconductor media (for example, USB flash memory) in various audio and video formats.</p>	8528 59 70	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 3 to Section XVI and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>As the apparatus is designed for the purpose of performing two functions within the meaning of note 3 to Section XVI (reproducing and displaying video), it is to be classified as if consisting only of that machine which performs the principal function.</p> <p>Given the design and concept of the apparatus and more particularly the size of the screen which facilitates viewing of video sequences for longer periods, the principal function of the apparatus is that of displaying video.</p> <p>The apparatus is not able to display signals directly from an automatic data-processing machine as the USB port is only used for the transfer of media files. Consequently, classification under subheadings 8528 51 00 and 8528 59 31 is excluded.</p> <p>The apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.’</p>

## ANNEX III

## '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 is equipped with the following interfaces:</p> <ul style="list-style-type: none"> <li>— VGA input,</li> <li>— Audio Video (A/V) input.</li> </ul> <p>It can be connected to an automatic data-processing (ADP) machine and to apparatus such as video reproducers, television receivers or game consoles. It displays virtual 3-dimensional (3D) video images for entertainment purposes.</p>	8528 59 31	<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 31.</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 72 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 objective characteristics and properties, and in particular its ability to display 3D images, 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>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.</p> <p>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.'</p>

## ANNEX IV

## 'ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. A multifunctional apparatus (so-called "multi-media centre for motor vehicles") of a kind used in motor vehicles, consisting of two main components:</p> <ul style="list-style-type: none"> <li>— a reception apparatus for radio-broadcasting combined with a CD/DVD player,</li> <li>— a detachable colour liquid crystal display (LCD) with a touch screen function with a diagonal measurement of the screen of approximately 17,5 cm (7 inches) and an aspect ratio of 16:9.</li> </ul> <p>The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera.</p> <p>The apparatus is presented with a remote control.</p> <p>An additional display can be connected to the apparatus.</p>	8528 59 70	<p>Classification is determined by general rules (GIR) 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>The apparatus is designed for the purpose of performing various functions (sound reproduction, video reproduction, radio-broadcasting, displaying video), none of which, in view of its design and concept, gives the apparatus its essential character.</p> <p>By application of GIR 3(c), the apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.</p>
<p>2. A multifunctional apparatus (so-called "multi-media centre for motor vehicles") of a kind used in motor vehicles measuring approximately 17 × 5 × 16 cm.</p> <p>It combines, in the same housing, a reception apparatus for radio-broadcasting, a sound and a video reproducing apparatus and a colour liquid crystal display (LCD) with a diagonal measurement of the screen of approximately 8 cm (3,5 inches).</p> <p>The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera.</p> <p>The apparatus can also reproduce sound and images from a USB memory stick.</p> <p>The apparatus is presented with a remote control.</p> <p>An additional display can be connected to the apparatus.</p>	8528 59 70	<p>Classification is determined by general rules (GIR) 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>The apparatus is designed for the purpose of performing various functions (sound reproduction, video reproduction, radio-broadcasting, displaying video), none of which, in view of its design and concept, gives the apparatus its essential character.</p> <p>The apparatus is not able to display signals directly from an automatic data-processing machine as the USB interface is only used for reproducing audio or video from a USB memory stick. Consequently, classification under subheadings 8528 51 00 and 8528 59 31 is excluded.</p> <p>By application of GIR 3(c), the apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.</p>

(1)	(2)	(3)
<p>3. A multifunctional apparatus (so-called “multi-media centre for motor vehicles”) of a kind used in motor vehicles.</p> <p>It combines, in the same housing, a reception apparatus for radio-broadcasting, a sound and a video reproducing apparatus, a radio navigational apparatus and a colour liquid crystal display (LCD) with a diagonal measurement of the screen of approximately 18 cm (7 inches) and an aspect ratio of 16:9.</p> <p>The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera or a DVB-T tuner.</p> <p>The apparatus can also reproduce sound and images from a memory card.</p> <p>The apparatus is presented with two remote controls.</p> <p>An additional display can be connected to the apparatus.</p>	8528 59 70	<p>Classification is determined by general rules (GIR) 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8528, 8528 59 and 8528 59 70.</p> <p>The apparatus is designed for the purpose of performing various functions (sound reproduction, video reproduction, radio navigational aid, radio-broadcasting, displaying video), none of which, in view of its design and concept, gives the apparatus its essential character.</p> <p>By application of GIR 3(c), the apparatus is therefore to be classified under CN code 8528 59 70 as other monitors.’</p>