

COMMISSION IMPLEMENTING REGULATION (EU) No 310/2014
of 25 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.

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, 25 March 2014.

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

⁽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).

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 48 cm (19 inches) with dimensions of approximately 46 × 37 × 21 cm with: — a native resolution of 1 440 × 900 pixels, — supported resolutions of 640 × 480, 800 × 600, 1 024 × 768 and 1 280 × 1 024 pixels, — an aspect ratio of 16:10, — a pixel pitch of 0,285 mm, — a brightness of 300 cd/m², — a contrast ratio of 500:1, — a response time of 8 ms, — two loudspeakers, — power and control buttons. It is equipped with the following interfaces: — a DVI-D, — two VGA. It has a stand with a tilt mechanism. The monitor is presented for use with automatic data-processing (ADP) machines.	8528 51 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8528 and 8528 51 00. Given the objective characteristics of the product, such as the resolution, the supported resolutions, the aspect ratio, the pixel pitch suitable for prolonged close viewing, the brightness, the interfaces commonly used in ADP systems and the presence of tilt mechanisms, the intended use is that of a monitor of a kind solely or principally used in an ADP system of heading 8471. The monitor is therefore to be classified under CN code 8528 51 00 as other monitors of a kind solely or principally used in an automatic data-processing system of heading 8471.