



2023/2656

27.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2656
of 21 November 2023
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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 34(9) of Regulation (EU) No 952/2013. 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 34(9) of Regulation (EU) No 952/2013 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*.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 November 2023.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>A multifunctional apparatus in a housing with front control buttons, to be installed in the dashboard of a motor vehicle. The apparatus consists of the following:</p> <ul style="list-style-type: none"> — a liquid crystal display (LCD) with a touch screen with the diagonal measurements of 17,15 cm (6,75 inches), — two USB ports, — a Bluetooth module, — a digital radio tuner (DAB+), — a high-sensitivity FM Radio Data System tuner, — an audio digital signal processor providing advanced audio set-up features, — an RCA A/V input for two camera systems, which connects cameras installed in a car (rear and/or front view), — an HDMI input for compatible devices such as tablets, — a microSD card reader slot for A/V file playback from microSD(HC) memory cards, — a 24 Bit D/A converter, — an A/V decoder. <p>The apparatus does not incorporate a video tuner.</p> <p>The apparatus is designed for:</p> <ul style="list-style-type: none"> — receiving radio signals in the DAB and FM range, — playing music and video files from the connected apparatus and storage media, — controlling and operating various applications of the connected devices (such as pre-viewing of maps), — enabling hands-free phone calls to be made and enabling the sending and receiving of messages from the connected smartphone, — displaying signals from the cameras installed in the car. 	8528 52 91	<p>Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature (GIR) and by the wording of CN codes 8528, 8528 52 and 8528 52 91.</p> <p>The apparatus is designed for the purpose of performing functions such as sound reproduction within the meaning of heading 8519, reception apparatus for radio-broadcasting within the meaning of heading 8527 and function of the monitor within the meaning of heading 8528, none of which, in view of its design, gives the apparatus its essential character.</p> <p>As it is a multifunctional apparatus whereby the principal function cannot be determined, it should therefore be classified under heading 8528 by application of GIR 3(c).</p> <p>The apparatus is capable of directly connecting to, and designed for use with, an automatic data processing machine of heading 8471. The Harmonized System Explanatory Notes to heading 8528 indicates that this group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and which provide a graphical presentation of the data processed. They do not incorporate a video tuner. The monitors of this group are fitted with connectors characteristic for data processing systems (e.g. HDMI connectors), they usually have control buttons situated in the front panel and they may utilise wireless communication protocol to display data from an automatic data processing machine of heading 8471.</p> <p>Given its objective characteristics, the display of the apparatus cannot be considered to be of a kind solely or principally used in an automatic data-processing system of heading 8471. Therefore, classification under CN code 8528 52 10 is excluded.</p> <p>Consequently, the apparatus is to be classified under CN code 8528 52 91 as other monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471, with a screen of the LCD technology.</p>