

**COMMISSION IMPLEMENTING REGULATION (EU) No 1247/2011**  
**of 29 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<sup>(1)</sup>, 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 3 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<sup>(2)</sup>.

(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 3 months under Article 12(6) of Regulation (EEC) No 2913/92.

*Article 3*

This Regulation shall enter into force on the 20th day following 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 November 2011.

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

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

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. An article in the form of a module in its own housing with dimensions of approximately 11 × 7 × 5 cm (so-called 'analogue input module').</p> <p>The module consists of two printed circuit boards comprising an input interface with four channels, an analogue-to-digital converter, a processor and a bus interface for connection to a programmable logic controller (PLC). The module has an input voltage range from 0 up to 10 V DC.</p> <p>The module receives analogue signals representing, for example, measurements of temperature, speed, flow or weight from various external devices.</p> <p>The module converts and processes these signals before sending them to the PLC.</p>	8538 90 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and the wording of CN codes 8538, 8538 90 and 8538 90 99.</p> <p>As the module constitutes an interface between external devices and a numerical control apparatus of heading 8537, classification under heading 8471 as an input unit is excluded.</p> <p>As the module receives, converts, processes and sends electrical signals to the PLC, classification under heading 8536 as a switch or a relay for making connections to or in electrical circuits is excluded.</p> <p>As the module does not control external devices by itself, but only constitutes the interface between such devices and the PLC, classification under heading 8537 as an electric control apparatus is excluded.</p> <p>As the analogue-to-digital conversion is only an intermediate process, classification under heading 8543 as electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85 is excluded.</p> <p>Since the intended use of the module is to receive, convert and process signals representing measurements received from external devices and send them to the PLC, the module is essential for the operation of the PLC of heading 8537.</p> <p>The article is therefore to be classified under heading 8538 as parts of apparatus of headings 8535 to 8537.</p>
<p>2. An article in the form of a module in its own housing with dimensions of approximately 11 × 7 × 5 cm (so-called 'discrete output module').</p> <p>The module consists of a printed circuit board comprising a bus interface for connection to a programmable logic controller (PLC), a processor, a digital-to-analogue converter and an output interface with 8 connecting points.</p> <p>The output connecting points are relays of the electromagnetic type with an output voltage range from 0 up to 250 V AC and a load current per point up to 0,17 A.</p> <p>The module processes and converts discrete signals representing an On/Off signal (for example, 1/0 or True/False) before sending them to various external devices, such as contactors, relays and indicator lamps.</p>	8538 90 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and the wording of CN codes 8538, 8538 90 and 8538 90 99.</p> <p>As the module constitutes an interface between external devices and a numerical control apparatus of heading 8537, classification under heading 8471 as an output unit is excluded.</p> <p>As the module receives, processes, converts and sends electrical signals to external devices, classification under heading 8536 as a switch or relay for making connections to or in electrical circuits is excluded.</p> <p>The output connecting points (constituted by electromagnetic relays) are only a part of the module which consists, in addition to the connecting points, of the bus interface, the processor and the digital-to-analogue converter. Moreover, the module does not control external devices by itself, but only constitutes the interface between the PLC and such devices. Classification under heading 8537 as an electric control apparatus is therefore excluded.</p>

(1)	(2)	(3)
		<p>As the digital-to-analogue conversion is only an intermediate process, classification under heading 8543 as electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85 is excluded.</p> <p>Since the intended use of the module is to receive, process and convert signals representing an On/Off signal received from the PLC and send them to external devices, the module is essential for the operation of the PLC of heading 8537.</p> <p>The article is therefore to be classified under heading 8538 as parts of apparatus of headings 8535 to 8537.</p>