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► **B** **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)

Amended by:

| | | Official Journal | | |
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| ► <u>M1</u> | Commission Implementing Regulation (EU) No 459/2014 of 29 April 2014 | L 133 | 43 | 6.5.2014 |



**COMMISSION IMPLEMENTING REGULATION (EU)
No 1196/2011
of 17 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⁽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 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 three 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⁽²⁾.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

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

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.



M1

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: — VGA input, — Audio Video (A/V) input.</p> <p>It can be connected to an automatic data-processing (ADP) machine and to apparatus such as video reproducers, television receivers or game consoles.</p> <p>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> |