

COMMISSION REGULATION (EC) No 2147/2004**of 16 December 2004****concerning the classification of certain goods in the Combined Nomenclature**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 codes indicated in column 2, by virtue of the reasons set out in column 3.

(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,

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 codes indicated in column 2.

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 20th 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, 16 December 2004.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1989/2004 (OJ L 344, 20.11.2004, p. 5).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the 2003 Act of Accession.

ANNEX

Description	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. Unalloyed aluminium wire with an aluminium content of 99,5%, of a diameter of between 9 and 14 mm and a length per wire of 500 to 600 m, put up in rolls with a width of about 1,5 m and a weight of 1,5 tonnes.</p> <p>The aluminium wire rolls have been partly damaged and deformed.</p> <p>(See photograph A) (*)</p>	7605 11 00	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(c) to Chapter 76 and by the wording of CN codes 7605 and 7605 11 00.</p> <p>Classification under heading 7602 is excluded, as the conditions of Note 8(a) to Section XV are not met.</p> <p>The degree of damage and deformation of the aluminium wire rolls does not alter the nature of the product, which is that of aluminium wire, given that large portions of the rolls still meet the definition in Note 1(c) to Chapter 76.</p>
<p>2. Unalloyed aluminium wire with an aluminium content of 99,5%, of a diameter of between 9 and 14 mm and a length per wire of 500 to 600 m, put up in rolls with a width of about 1,5 m and a weight of 1,5 tonnes.</p> <p>The aluminium wire rolls have been partly damaged and deformed before being cut, from each side of the roll opening, by means of hydraulic alligator shears.</p> <p>The product consists of large portions of aluminium wire.</p> <p>(See photograph B) (*)</p>	7605 11 00	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(c) to Chapter 76 and by the wording of CN codes 7605 and 7605 11 00.</p> <p>Note 8 (a) to Section XV does not apply because the aluminium wire rolls are not definitely unusable as aluminium wire; therefore classification under heading 7602 is excluded.</p> <p>As large portions of the rolls meet the definition for aluminium wire in Note 1(c) to Chapter 76, the products remain classifiable under CN code 7605 11 00.</p>
<p>3. A 42" plasma panel with a screen aspect ratio of 16:9 and a 852 × 480 pixel configuration.</p> <p>The product is composed of an aluminium frame, containing a layer of plasma cells between two glass substrates, as well as address and display electrodes.</p> <p>The product is equipped with ribbon cables but does not incorporate any other electronic components (for example, a power supply or drivers), or interfaces for connection to other apparatus.</p> <p>The product is to be used as a component in the manufacture of video monitors.</p> <p>(See photograph C) (*)</p>	8529 90 81	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(b) to Section XVI and by the wording of CN codes 8529, 8529 90 and 8529 90 81.</p> <p>The product cannot be classified as an unfinished product by virtue of General Rule 2(a) for the interpretation of the Combined Nomenclature because the product is only equipped with ribbon cables.</p> <p>The product is not classifiable in heading 8473 as a part of a display unit of an automatic data processing machine or in heading 8531 as a part of an indicator panel, because it is not suitable for use solely or principally with an automatic data processing machine of heading 8471 or with an indicator panel of heading 8531.</p> <p>In view of its dimensions and characteristics, the product is classifiable under heading 8529 being a part of a video monitor of heading 8528.</p>

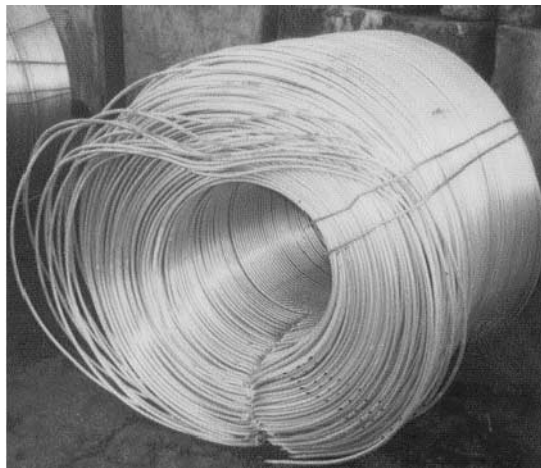
(1)	(2)	(3)
<p>4. A 42" colour plasma monitor with a screen aspect ratio of 16:9 and a 1 024 × 768 pixel configuration.</p> <p>The product is fitted with a slot-in board with the following interfaces:</p> <ul style="list-style-type: none"> — an RGB input, — a serial RS-232C interface, — an audio input; — a slot for a second slot-in board. <p>The slot, for the second slot-in type interface, provides a connection to a variety of optional terminal boards with a wide range of input sources, for example, composite video, S-video and component video signals.</p>	8528 21 90	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 8528, 8528 21 and 8528 21 90.</p> <p>Classification under heading 8471 is excluded as the product is not of a kind solely or principally used in an automatic data processing system (see Note 5 B(a) to Chapter 84 and the HS Explanatory Notes to heading 8471 (I) (D)).</p> <p>The product is not classifiable as a product under heading 8531, because its function is not to provide visual indication for signalling purposes (see the HS Explanatory Notes to heading 8531 (D)).</p> <p>The product is a video monitor of heading 8528, because it is designed to be able to reproduce, on the screen, a wide range of video signals.</p>
<p>5. A new four-wheeled vehicle with a 954 cm³ compression-ignition internal combustion piston engine, a gross vehicle weight of approximately 1 800 kg (a vehicle weight of 720 kg and a load capacity of 1 080 kg) and approximate dimensions of 2,9 m (length) × 1,6 m (width).</p> <p>The vehicle is equipped with two seats, one of which is for the driver.</p> <p>Behind the seats, there is an area with approximate dimensions of 1,2 m (length) and 1,4 m (width). It is fitted with tilting hydraulics. This area is designed for mounting a rear box, mechanical appliances or similar equipment.</p> <p>The area with seats is smaller than the area behind the seats.</p> <p>The vehicle is not fitted with the rear box or any other accessory when presented.</p> <p>(See photograph D) (*)</p>	8704 21 91	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 8704, 8704 21 and 8704 21 91.</p> <p>The vehicle is not essentially designed for hauling or pushing another vehicle, appliance or load and therefore does not fulfil the requirements of Note 2 to Chapter 87.</p> <p>It is not principally designed for the transport of persons.</p> <p>It is not a dumper truck (see the HS Explanatory Notes to subheading 8704 10).</p> <p>Due to its construction (for example, tilting hydraulics), it is principally designed for the transport of goods.</p>

(*) The photographs are purely for information

(A)



(B)



(C)



(D)