

## ANNEX

<b>Description of the goods (1)</b>	<b>Classification(CN code) (2)</b>	<b>Reasons (3)</b>
<p>A hermetically sealed weighing sensor (so-called "load cell") incorporating a strain gauge in the form of a bridge circuit with dimensions of approximately <math>13 \times 3 \times 3</math> cm.</p> <p>The load cell operates at the deflection of the strain gauge filament when it is subjected to a physical force. The physical force creates a change in resistance of the filament, thereby unbalancing the bridge circuit which in turn changes the voltage of the current passing through. The load cell converts the physical force acting on it into an electrical signal proportional to that force. The signal is read out, processed and shown by a device not included upon presentation.</p> <p>The load cell is designed to be used, for example, in floor scales, blenders, hoppers and tank scales.</p>	9031 80 98	<p>Classification is determined by General Rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature, Note 1(m) to Section XVI and by the wording of CN codes 9031, 9031 80 and 9031 80 98.</p> <p>The load cell is designed for converting physical force into an electrical signal for measuring purposes. As it does not itself show the result of the measurement, it is considered to be an incomplete measuring instrument not specified or included elsewhere in Chapter 90. Consequently, classification under heading 8423 as a part of weighing machinery is excluded (see also the HS Explanatory Notes to heading 9031, (A), point (30)).</p> <p>The article is therefore to be classified under CN code 9031 80 98 as other instruments not specified or included elsewhere in Chapter 90.</p>

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1124/2012, ANNEX.