Official Journal
of the European Union

EN
L series

2024/2617

8.10.2024

# COMMISSION IMPLEMENTING REGULATION (EU) 2024/2617

## of 1 October 2024

## 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, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([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, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

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

Done at Brussels, 1 October 2024.

*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) |
| A so-called projector with tuner in a single housing measuring approximately 53 × 13 × 34 cm, consisting of a digital light processing (DLP) laser technology projector and a built-in television tuner.<br><br>The product has the following main features and interfaces:<br><br>— wireless connectivity via Bluetooth and Wi-Fi,<br>— smart TV and built-in intelligent assistants (for example, Google Assistant, Bixby, Alexa),<br>— Internet of Things (IoT) compatible,<br>— digital and analog TV tuners,<br>— 4K resolution (3840 × 2160 pixels),<br>— built-in speakers with 2.2 channel surround,<br>— 3 HDMI ports,<br>— USB port,<br>— digital audio output,<br>— Ethernet (LAN) RJ-45 port,<br>— antenna.<br><br>The product is capable of receiving television signals through the built-in television tuner and video signals through a computer or a smartphone. It can, subsequently, reproduce such signals as projection images.<br><br>It is designed to display video and still images on an external projection screen (not incorporated and not presented with the projector) or on a wall.<br>(See images) (*) | 8528 72 10 | 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 72 and 8528 72 10.<br><br>The projector incorporates a television tuner; therefore, it is considered to be a reception apparatus for television. (See also the Harmonized System Explanatory Notes (HSEN) to heading 8528, third paragraph).<br><br>Although the projector does not incorporate a monitor or a screen, it is considered a video display device, as it contains the DLP display technology which allows the device to directly display video or still images by projecting them on an external projection screen or a on wall. Consequently, classification under subheading 8528 71 is excluded. (See also HSEN to heading 8528, point (D)).<br><br>Due to its objective characteristics, the product is considered to be projection equipment incorporating reception apparatus for television. (See also Explanatory notes to the Combined Nomenclature to subheading 8528 72 10)<br><br>The projector with tuner is therefore to be classified under CN code 8528 72 10, as television projection equipment. |



(*) The images are purely for information.