

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 704/2013

of 23 July 2013

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,

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.

Done at Brussels, 23 July 2013.

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

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. An electronic control unit for a working voltage not exceeding 1 000 V (so-called "Body Control Module"), designed as a component of the electronic control system of a motor vehicle with dimensions of approximately 16 × 13 × 3 cm, comprising:</p> <ul style="list-style-type: none"> — a programmable memory controller with active and passive components, for example, transistors, diodes, a processor, resistors, capacitors and inductors, — a built-in receiver and an attached antenna. <p>The unit receives signals from manually operated buttons and from sensors (for example, rain sensors and photo sensors), processes them and on this basis controls various devices in the vehicle, for example, windscreen wipers, window heating, interior lighting, front and rear fog lamps, daytime running lights. It also controls the activation of signalling devices, for example, seatbelt reminder and over speed warning.</p> <p>It receives signals from the key remote control enabling the vehicle doors to be locked or unlocked.</p>	8537 10 99	<p>Classification is determined by General Rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature, Note 2(f) to Section XVII and by the wording of CN codes 8537, 8537 10 and 8537 10 99.</p> <p>Classification under heading 8512 is excluded as the unit does not contain any visual or sound signalling equipment but only activates such equipment.</p> <p>Classification under heading 9032 is also excluded as the unit does not perform the function of automatic control of electrical or non-electrical quantities (see Note 7 to Chapter 90).</p> <p>The unit is designed for the purpose of performing two or more complementary or alternative functions covered by CN codes 8537 10 91 and 8537 10 99. It performs the function of a programmable memory controller used for the electric control of machines, for example, windscreen wipers and window heating (see also the Harmonised System Explanatory Notes (HSEN) to heading 8537, point (3), and the Explanatory Notes to the Combined Nomenclature (CNEN) to subheading 8537 10 91). It also performs the function of electric control of the activation of signalling devices, for example, seatbelt reminder and over speed warning. As both functions are equally important for the functioning of the unit, it is not possible to determine the unit's principal function.</p> <p>The unit is therefore to be classified under CN code 8537 10 99 as other boards, panels, consoles, desks, cabinets and other bases for electric control for a voltage not exceeding 1 000 V.</p>
<p>2. An electronic control unit for a working voltage not exceeding 1 000 V (so-called "Automatic transmission" (ATM)), designed as a component of the electronic control system of a motor vehicle, with dimensions of approximately 8 × 6 × 3 cm.</p> <p>It comprises a controller with active and passive components, for example, transistors, diodes, a processor, resistors, capacitors and inductors. The controller is not programmable.</p> <p>The unit receives signals from sensors recording the position of the gear lever, processes them and on this basis controls the engagement of the appropriate gear of the automatic transmission of a motor vehicle.</p>	8537 10 99	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(f) to Section XVII and by the wording of CN codes 8537, 8537 10 and 8537 10 99.</p> <p>Classification under CN code 8537 10 91 is excluded as the unit is only used for the electrical control of the engagement of the appropriate gear of the automatic transmission of a motor vehicle and the controller is not programmable.</p> <p>Classification under heading 9032 is also excluded as the unit does not perform the function of automatic control of electrical or non-electrical quantities (see Note 7 to Chapter 90).</p> <p>The unit is therefore to be classified under CN code 8537 10 99 as other boards, panels, consoles, desks, cabinets and other bases for electric control for a voltage not exceeding 1 000 V.</p>

(1)	(2)	(3)
<p>3. An electronic control unit for a working voltage not exceeding 1 000 V (so-called "Smart Key"), designed as a component of the electronic control system of a motor vehicle with dimensions of approximately 15 × 12 × 4 cm, comprising:</p> <ul style="list-style-type: none"> — a programmable memory controller with active and passive components, for example, transistors, diodes, a processor, resistors, capacitors and inductors, — a built-in receiver for transponder communication (localization of the key) between the key and the unit. <p>The unit is connected to antennae already incorporated in the vehicle allowing the detection of the presence of the key near the vehicle.</p> <p>The unit receives signals from manually operated buttons and from the antennae, processes them and on this basis controls devices, for example, locks or unlocks the vehicle doors, starts up the engine. It also controls the activation of signalling devices, for example, the control functions for key-free access including acoustic warning when the electronic key has left the vehicle.</p>	<p>8537 10 99</p>	<p>Classification is determined by General Rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature, Note 2(f) to Section XVII and by the wording of CN codes 8537, 8537 10 and 8537 10 99.</p> <p>Classification under heading 8512 is excluded as the unit does not have any visual or sound signalling equipment but only activates such equipment.</p> <p>Classification under heading 9032 is also excluded as the unit does not perform the function of automatic control of electrical or non-electrical quantities (see Note 7 to Chapter 90).</p> <p>The unit is designed for the purpose of performing two or more complementary or alternative functions covered by CN codes 8537 10 91 and 8537 10 99. It performs the function of a programmable memory controller used for the electric control of machines, for example, locking or unlocking the vehicle doors and starting up the engine (see also the HSEN to heading 8537, point (3), and the CNEN to subheading 8537 10 91). It also performs the function of electric control of the activation of signalling devices, for example, the control functions for key-free access including acoustic warning when the electronic key has left the vehicle. As both functions are equally important for the functioning of the unit, it is not possible to determine the unit's principal function.</p> <p>The unit is therefore to be classified under CN code 8537 10 99 as other boards, panels, consoles, desks, cabinets and other bases for electric control for a voltage not exceeding 1 000 V.</p>