

**COMMISSION IMPLEMENTING REGULATION (EU) No 706/2013**  
**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<sup>(1)</sup>, 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<sup>(2)</sup>.

(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*

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A control unit consisting of a printed circuit assembly containing integrated circuits (for example, a controller obtained by semiconductor technology), passive elements (for example, resistors, capacitors and inductors), active elements (for example, diodes and transistors) and a heat sink for a voltage not exceeding 1 000 V, in a housing with dimensions of approximately 24 × 13 × 5 cm.</p> <p>After the installation of the appropriate software, the control unit is incorporated in a washing machine whose functions it is intended to control (for example, starting and stopping the motor and the water heating system, opening and closing the water valves).</p>	8537 10 91	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2(a) to Section XVI and by the wording of CN codes 8537, 8537 10 and 8537 10 91.</p> <p>Classification under heading 8450 as a part of a washing machine is excluded as the unit is a product included in a heading of Chapter 85.</p> <p>As the unit consists of a printed circuit assembly it does not fulfil the conditions for electronic integrated circuits laid down in Note 8(b) to Chapter 85. Classification under heading 8542 is therefore also excluded.</p> <p>Since the unit is programmable and used for the electric control of the functions of a washing machine, it is therefore to be classified under CN code 8537 10 91 as programmable memory controllers for a voltage not exceeding 1 000 V.</p>