

COMMISSION IMPLEMENTING REGULATION (EU) No 707/2013
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)
Welded pipes of non-alloy steel, of circular cross-section of a length of 3 or 6 m, wall thickness of 2,6 to 3,6 mm and an external diameter of 33,7 to 114,2 mm, with grooves at both ends. They are intended to be used as pipes in sprinkler systems. (*) See image.	7306 30 77	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7306, 7306 30 and 7306 30 77. Given its objective characteristics and properties, the goods meet the terms of heading 7306. This heading covers also pipes and tubes that are used, for example, in machines of Chapter 84 (see also the Harmonised System Explanatory Notes to heading 7306). The intended use of the pipes is not inherent to their objective characteristics as they are not of a particular shape, they are not made up into specific identifiable articles and therefore, upon presentation, they cannot be identified as parts of a mechanical appliance for projecting, dispersing or spraying liquids or powders of heading 8424. The grooves just serve for connecting the pipes. Consequently, classification as parts of mechanical appliances of heading 8424 is excluded. The pipes are therefore to be classified under CN code 7306 30 77 as other welded pipes of non-alloy steel.

(*) The image is purely for information.

