

COMMISSION IMPLEMENTING REGULATION (EU) No 708/2013
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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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>An article (so-called "LED strip") comprising light-emitting diodes (LED), transistors, resistors and protection diodes. The components are assembled in a printed circuit in the form of a flexible metallic strip with an adhesive layer protected by a detachable paper on the bottom with dimensions of approximately 17 × 1 cm. The components are interconnected.</p> <p>Contacts at the ends of the strip prepared for soldering (for example, wires) allow connection to a 12 V DC power supply.</p> <p>The article provides light when supplied with electrical current.</p> <p>The article is a lighting fitting designed to be used, for example, in furniture.</p> <p>(*) See image.</p>	9405 40 99	<p>Classification is determined by General Rules 1, 2(a) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9405, 9405 40 and 9405 40 99.</p> <p>As the article consists of a printed circuit assembly (see also the CN Explanatory Notes to subheading 8443 99 10, covering electronic assemblies), it does not fulfil either the conditions for semiconductor devices or a discrete LED within the meaning of heading 8541. Consequently, classification under heading 8541 is excluded.</p> <p>The article has all the objective characteristics of a lighting fitting of heading 9405. Consequently, classification under heading 8543 is excluded.</p> <p>Given its objective characteristics the article has the essential character of a complete lighting fitting of heading 9405 as to function it only needs to be connected to a power supply.</p> <p>It is therefore to be classified under CN code 9405 40 99 as other lighting fittings.</p>

(*) The image is purely for information.

