Commission Implementing Regulation (EU) No 728/2013 of 25 July 2013 concerning the classification of certain goods in the Combined Nomenclature

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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, 25 July 2013.

For the Commission, On behalf of the President,

Algirdas ŠEMETA

Member of the Commission

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A castor consisting of: — a rectangular stainless steel plate with dimensions of approximately 14 × 10 cm with 4 screw holes, — a fork-shaped stainless steel housing with a swivel bearing that rotates through 360°, — a rubber tyre with a diameter of approximately 13 cm and a width of approximately 4 cm, — a plastic rim with a bearing. The castor can be mounted on various articles, such as trolleys, hospital beds and other furniture. [a] see image	7326 90 98	Classification is determined by General Rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 7326, 7326 90 and 7326 90 98. Classification under heading 8302 is excluded as that heading only covers castors with a diameter not exceeding 75 mm or a width not exceeding 30 mm (see Note 2 to Chapter 83). The intended principal use of the castor is not inherent to its objective characteristics, as it is equally suitable for goods of, for example, heading 8716 (trolleys), heading 9402 (hospital beds) or heading 9403 (other furniture). Classification as a part of a specific article is therefore excluded. The castor is composite goods consisting of different materials (stainless steel, rubber and plastic). The component that gives the castor its essential character is the housing of stainless steel, as it is the basis for the structure of the castor. The castor is therefore to be classified under CN code 7326 90 98 as other articles of iron or steel.

a The image is purely for information.