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COMMISSION IMPLEMENTING REGULATION (EU) 2025/289

of 6 February 2025

repealing Implementing Regulation (EU) No 708/2013 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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

(1) By Commission Implementing Regulation (EU) No 708/2013 ([2]), an article (so-called 'LED strip') comprising light-emitting diodes (LED), transistors, resistors and protection diodes, designed to be used, for example, in furniture as a lighting fitting, was classified under CN code 9405 40 99 as 'other lighting fittings'.

(2) As the article consisted of a printed circuit assembly, it did not fulfil the conditions for semiconductor devices or a discrete LED within the meaning of heading 8541, and the article had all the objective characteristics of a lighting fitting of heading 9405. Consequently, classification under headings 8541 and 8543 were excluded. Given its objective characteristics the article had the essential character of a complete lighting fitting of heading 9405 as to function it only needs to be connected to a power supply.

(3) During its 70th session in September 2022, the Harmonized System Committee (HSC) of the World Customs Organisation (WCO) approved classification opinion 8539.51/1 classifying a product called 'tape lights', a flexible indoor LED tape light, 24 V, 1,3 W, cool white. The tape lights are linkable sections of modular lighting products that consist of 18 LEDs aligned along the length of each of the sections and have LEDs connected on a printed circuit board (PCB). It is used, for example, for task and accent lighting in kitchen cabinets, back lighting and hard to reach areas. It was classified in HS subheading 8539.51 by application of GIRs 1 (Note 11(a) to Chapter 85 and Note 1(f) to Chapter 94) and 6 and according to its objective characteristics, corresponds to CN Code 8539 51 00, as light-emitting diode (LED) modules.

(4) Given the identical or very similar characteristics of the product with the article described in Implementing Regulation (EU) No 708/2013, the tariff classification of the article as set out in the Annex to that Regulation is not in accordance with classification opinion 8539.51/1.

(5) The Union is, by virtue of Council Decision 87/369/EEC ([3]), a contracting party of the International Convention on the Harmonized Commodity Description and Coding System, drawn up by the Customs Cooperation Council of the WCO. Classification opinions approved by the HSC are guidance instruments for Union tariff measures.

(6) With a view to securing uniformity in the interpretation and application of the Harmonized System at international level and considering that the decision of the HSC is in conformity with the wording of HS subheading 8539.51, the Union should apply classification opinion 8539.51/1.

(7) Implementing Regulation (EU) No 708/2013 should therefore be repealed.

([1]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.

([2]) Commission Implementing Regulation (EU) No 708/2013 of 23 July 2013 concerning the classification of certain goods in the Combined Nomenclature (OJ L 200, 25.7.2013, p. 10, ELI: http://data.europa.eu/eli/reg_impl/2013/708/oj).

([3]) Council Decision 87/369/EEC of 7 April 1987 concerning the conclusion of the International Convention on the Harmonized Commodity Description and Coding System and of the Protocol of Amendment thereto (OJ L 198, 20.7.1987, p. 1, ELI: http://data.europa.eu/eli/dec/1987/369/oj).

(8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 708/2013 is repealed.

Article 2

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, 6 February 2025.

For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union