

Customs & International Trade

Communiqué

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Greetings from the Editor

Welcome to the fifty-sixth edition of our Newsletter on Customs and Trade issues

In this edition you will find articles on recent ECJ verdicts, respectively on the classification of goods as ‘parts’ or ‘accessories’, the VAT treatment of supplies of goods in a customs bonded warehouse and the classification of multi function products, multiple updates on amongst others, the new GSP regime and sanctions against Iran and Syria and changes in energy and excise legislation in Ireland and Germany. We have furthermore included the usual updates on classification and anti-dumping.

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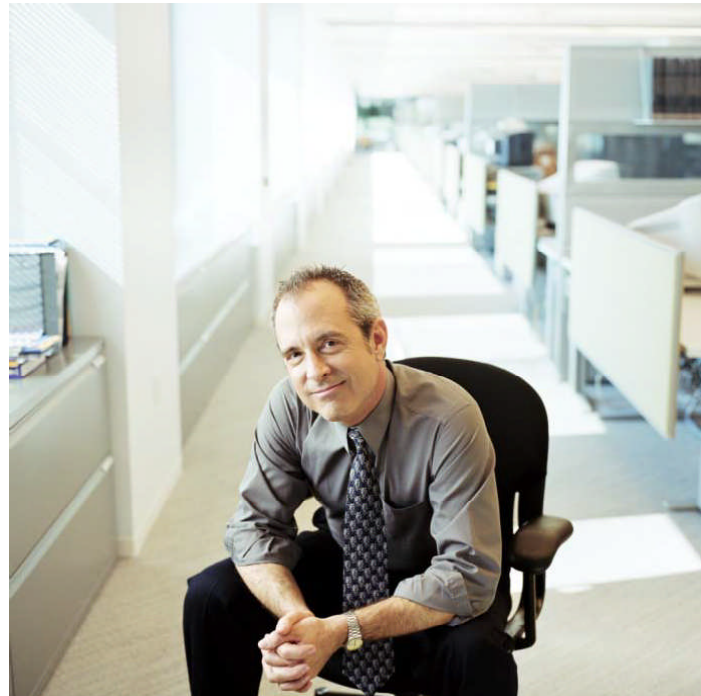
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Cautionary note to businesses supplying goods under duty and VAT suspension arrangements: Profitube (C-165/11)

Parties: Daňové riaditeľstvo Slovenskej republiky versus Profitube spol. s.r.o

Background

This case concerns goods imported into a customs warehouse in Slovakia, and asks whether VAT is payable on the sale of goods which remain in a customs warehouse, before, during and after the sale. In this particular case, some semi-finished steel products (coils) were shipped from Ukraine to Slovakia on behalf of a Slovakian company, Profitube, and placed under a customs warehousing arrangement in Slovakia at first, and then under inward processing relief (IPR) in order to be processed into structural steel. The goods were then sold by Profitube to another Slovakian company, Mercurius, and were once again placed under the customs warehousing arrangement, without actually leaving the customs warehouse in Slovakia in which they had been stored.

Whilst it was accepted that the sale of goods in a customs warehouse in Slovakia is disregarded for customs duty purposes (similar to the position in other EU countries - i.e. where applicable, duty is normally only payable on release to free circulation), the Slovakian tax authority requested payment of the VAT by Profitube relating to that sale to Mercurius, considering the transaction to be a normal supply of goods subject to tax for the purposes of VAT.

On appeal, the Supreme Court decided to stay the proceedings and submit questions to the ECJ for a preliminary ruling to question whether the sale of goods from a non-Member State of the EU, placed in a public warehouse in a territory of a Member State of the EU, that were subsequently processed in an inward processing suspension procedure and the resulting product was sold and returned to the customs warehousing procedure without actually leaving the customs warehouse, is

subject to VAT and if so, what the chargeable events are.

The Advocate General considered that VAT is payable on the supply of goods effected for consideration where there is a supply of goods by a taxable person carried out within the territory of the EU. The AG further opined that a customs warehouse is part of the EU and proposed the following answer to the questions referred:

"Unless a Member State has made use of the opportunity to grant an exemption under Article 16 of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment, the fact that a sale involves goods placed under a customs suspension arrangement and/or placed in a customs warehouse does not alter that sale's being subject to value added tax."

Details of the Judgment

Since Slovakia had not exercised the option available under the Sixth Directive (now Article 156 of the Principal VAT Directive) for goods sold under customs warehousing arrangements to be exempted for VAT purposes (i.e. with VAT normally only payable on the removal of goods from the customs warehouse), the ECJ has held (in line with the Advocate-General's opinion) that VAT is due on the transaction in question, irrespective of the fact that the goods were held and remained under a customs suspension arrangement at the time of sale. In this regard, it was held that Article 2(1) of the Sixth Directive did not make any distinction according to whether the supply concerned Community goods (i.e. goods on which customs duty has been paid in the EU) or not. It therefore followed that the fact that the goods in question remained under customs duty suspension (i.e. no import VAT had been paid on the goods since they were placed directly under the customs warehousing procedure upon entry to Slovakia), did not, in itself, exclude the existence of a supply in the territory of a Member State.

The ECJ therefore gave the following answer to the questions referred.

"Where goods from a non-member State have been placed under the customs warehousing procedure in a Member State, and have then been processed under inward processing arrangements in the form of a system of suspension and subsequently sold and placed once again under the customs warehousing procedure, remaining throughout all those transactions in the same customs warehouse situated in the territory of that Member State, the sale of such goods is subject to value added tax under Article 2(1) of Sixth Council Directive 77/388/EEC ..., as amended by Council Directive 2004/66/EC of 26 April 2004, unless the said Member State has made use of the facility opened to it to exempt that sale from the tax under Article 16(1) of that directive, which it is for the national court to verify."

Implications

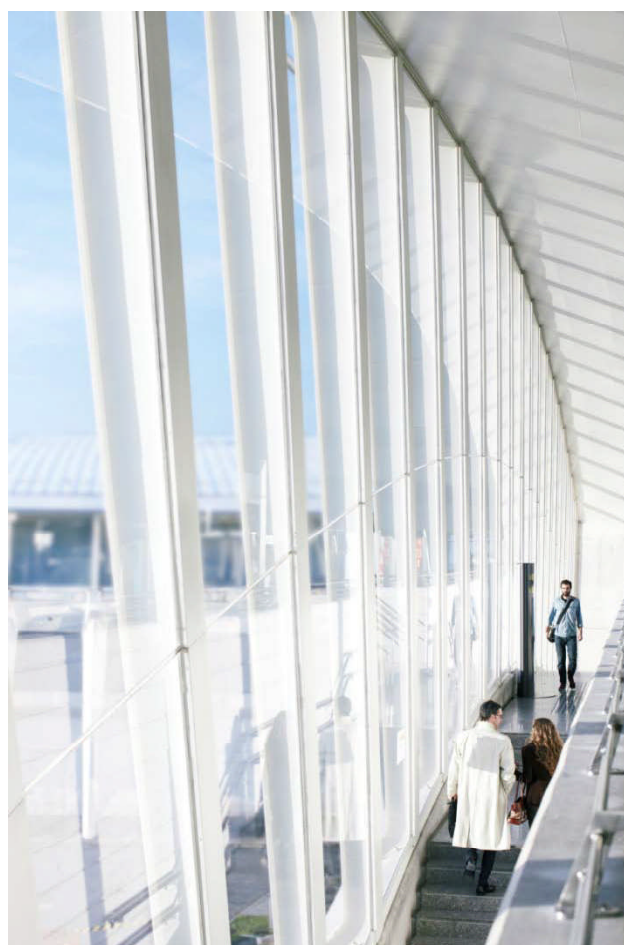
This case demonstrates the dangers of assuming that supplies of goods held under customs suspension arrangements are disregarded for VAT purposes. Article 156 of the Principal VAT Directive (formerly art 16 Sixth VAT Directive) allows Member States the option to exempt from VAT supplies of goods intended to be placed under certain customs suspension arrangements. This is however an elective provision which is not mandatory.

It is commonly assumed that sales of goods held under all customs suspension arrangements in all EU Member States are disregarded for VAT purposes as the goods are held under customs duty suspension. The ECJ's judgment in this case is a sound reminder that care should be taken when determining the VAT treatment of sales of goods under suspension arrangements as this may vary in each Member State. General practice in many industries is to treat all transactions of goods not in free circulation within the EU as outside the scope of VAT. This decision challenges this commonly held view, and calls into question the VAT treatment of routine physical trades.

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Classification of a good as 'part or accessory': Rohm & Haas (C-336/11)

Parties: Receveur principal de douanes de Roissy Sud et al. versus Rohm & Haas Electronic Materials CMP Europe GmbH et al. ('Rohm & Haas')

Background

Rohm & Haas imported into France polishing pads intended for semiconductor waferpolishing machines. Those 'wafers' are mainly used for the purpose of manufacturing integrated circuits. The pads, in the form of discs are adhesive, made of different plastic layers and are intended for polishing machines for working semiconductor materials.

In the period between June 2004 and August 2006, a company obtained customs clearance was obtained for two parcels of 'abrasive felt' under tariff subheading 5911 10 00 with a corresponding customs duty rate of 5.3%.

The French Customs Authority disputed the declared tariff subheading and took the view that the imported should be classified in tariff subheading 3919 90 10, for which the customs duty rate is 6.5%. Rohm & Haas referred to the commission de conciliation et d'expertise douanière ('CCED' - Customs and Excise Commission for conciliation) and according to their opinion, the goods should be classified under heading 8466 as 'parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465'. Goods classified under subheading 8466 of the CN are exempt from customs duties. Based upon this opinion Rohm & Haas filed a refund request of paid import duties at the responsible authorities.

As the Customs Authority did not grant the refund request Rohm & Haas lodged an appeal before the Tribunal d'instance de Lyon (District Court, Lyon) to obtain the reimbursement of customs duties. The District Court granted the appeal by following the subheading advocated by the CCED as the polishing pads were found to be essential for the operation of polishing machines and to constitute part of those machines.

The Customs Authority appealed arguing that the polishing pads in question are covered by heading 3919 of the CN. Rohm & Haas claimed, that the polishing pads are exclusively intended to be fitted on polishing machines for working semiconductor wafers under heading 8464 of the CN, and that each pad is intended for a particular model of machine and for a particular type of work. The Cour d'appel de Lyon decided to refer to the Court for a preliminary ruling.

Findings

The ECJ interpreted the question whether the CN must be interpreted as meaning that polishing pads intended for a polishing machine – as such coming under tariff heading 8464¹ – imported separately from the machine, in the form of discs perforated in the centre, made up of a hard polyurethane layer, a layer of polyurethane foam, an adhesive layer and a protective plastic film, which do not contain any metal part or any abrasive substance and are used to polish 'wafers', in combination with an abrasive liquid, and which must be replaced at a frequency determined by their level of wear, come under tariff subheading 8466 91 15 of the CN², as parts or accessories suitable for use with that machine, or, on the basis of their constituent material, under subheading 3919 90 10 of the CN, as self-adhesive flat shapes, other than squares or rectangles, made of plastic.

The Court accentuates that, in accordance with note 2(b) to Section XVI of the CN, parts of machines are classified, 'if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading', with the machines of that kind or, as appropriate, in other headings in Section XVI of the CN, such as heading 8466 which covers 'parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 ...'.

¹ heading 8486 of the CN since Regulation No 1549/2006 entered into force.

² subheading 8486 90 90 of the CN since Regulation No 1549/2006 entered into force.

The ECJ held that the CN does not define the notions of ‘parts’ and ‘accessories’ within the meaning of Chapter 84. But from case-law it is clear, that the notion of ‘parts’ implies a whole for the operation of which the part is essential and that the notion of ‘accessories’ implies an interchangeable part designed to adapt a machine for a particular operation, or to increase its range of operations, or to perform a particular service relative to the main function of the machine.

In the present case while a semiconductor wafer-polishing machine is not able to function properly without polishing pads, it is concluded that the mechanical and electrical functioning of those machines is not dependent on there being polishing pads. Consequently, polishing pads are not essential for the operation of wafer-polishing machines. Furthermore, several different types of polishing pad may be fitted on a semiconductor wafer-polishing machine. As a result the respective polishing pads cannot be considered to be ‘parts’ or ‘accessories’ suitable for use with semiconductor wafer-polishing machines and cannot therefore be classified under heading 8466 of the CN. Neither the fact that a good is intended exclusively to be used with a particular kind of machine nor the fact that it is possible that the machine may already be fitted with that good are relevant considerations for the purposes of classifying the good in question as a ‘part’ or ‘accessory’. The polishing pads come under subheading 3919 90 10, as self-adhesive flat shapes, other than squares or rectangles, made of plastic.

Implications

The classification of a good as a ‘part’ or ‘accessory’ often causes difficulties for companies.

This decision covers the interpretation of the notions ‘part’ or ‘accessory’ of goods. According to the settled case law the notion of ‘parts’ implies a whole for the operation of which the part is essential. The notion of ‘accessory’ implies an interchangeable part designed to adapt a machine for a particular operation, or to increase its range of operations, or to perform a particular service relative to the main function of the machine.

Moreover, this decision emphasizes that for the classification of a good as a ‘part’ or ‘accessory’ it is not relevant that a good is intended exclusively to be used with a particular kind of machine or that it is possible that the machine may already be fitted with that good.

If a company has any doubts concerning the customs tariff numbers to be considered, we highly recommend requesting a binding tariff information from the customs authorities in advance, in order to minimize the risk of any subsequent additional payment and sanctions.

In case of any questions concerning the classification of a good as a ‘part’ or ‘accessory’, the request of binding tariff information, communication with the customs authorities or legal proceedings, we are glad to assist you.

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New developments with respect to the classification of multi functional printers: Hewlett-Packard Europe (C-361/11)

Background

There has been much correspondence around the classification of Multi Functional Printers (MFPs) especially in light of the Information Technology Agreement (ITA) and subsequent rulings from the Dispute Settlement Body of the World Trade Organisation. The court case referred to below (C-361/11) was referred to the European Court of Justice in order to ultimately answer the question as to how Hewlett Packard's MFPs should have been classified prior to January 1 2007, when some important changes were made and how they should be classified going forward.

Summary of the case

On 1 January 2007 a new heading - 8443 - was introduced to the Combined Nomenclature (EU Tariff) specifically for MFPs. Before that date there was no specific heading and the MFPs were classified as part of an automatic data-processing machine (part of a computer under heading 8471), attracting 0% duty, or as photocopying apparatus (under heading 9009) with a 6% duty rate. Most of the subheadings within this new heading 8443 for MFPs attract 6% duty, as a result of which some MFPs that were classified as a part of a computer prior to January 2007, attracting a duty rate of 0%, were suddenly subject to customs duty of 6% from 1 January 2007.

Hewlett-Packard Europe BV (hereafter: HP) imported three different types of MFP into the Netherlands in 2009. They received an assessment for customs duty and filed an appeal against the assessment following the importation, stating that the change in duty rate from January 2007 should not have been allowed. The appeal was denied by Dutch Customs and the case went to Court. The Haarlem Customs Court subsequently referred prejudicial questions to the ECJ. One of the questions referred was how the MFP should have been classified prior to January 2007, ie as part of a computer (0%) or as photocopying apparatus (6%) and whether the duty rate going forward should have been the same (i.e 6%) or 0%.

There was a need, therefore, to determine the correct classification of HP's MFPs prior to 1 January 2007, i.e. before the introduction of the new specific heading for MFPs. If it was found that the MFPs should have been classified under a 0% heading before 1 January 2007, the change in tariff in HP's scenario would be unjustified. If, however, it was found that the MFPs should have been classified in a heading that did attract 6%, the tariff change would be allowed.

In this respect, the ECJ had already ruled in the Kip-case (C362/07) from December 2008, that similar products should be classified under heading 9009 (at 6% duty) as a photocopier based on rule 3c of the General Interpretative Rules (GIRs) which govern classification i.e.

that none of the components of the MFP could be considered as providing the main function of the machine, i.e the essential character. The ECJ therefore concluded that, in the HP case, an unjustified change of duty rate had not occurred for the HP MFPs.

Conclusion

With regard to those businesses which conducted classification reviews after the 2007 changes and submitted protective claims at the time, they may be able to reclaim duty on the basis that they were using an incorrect commodity code prior to 2007.

More generally, following from this judgment, we would recommend that businesses review the classification of their MFPs in order to assess whether businesses are paying the correct amount of import duty. It is possible under EU customs rules to reclaim overpaid duty going back three years.

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New GSP scheme applicable as of 1 January 2014 confirmed

On 31 October 2012, Regulation 978/2012 of 25 October was published in the Official Journal. This confirms that the new generalised system of preferences (GSP) scheme will enter force on 1 January 2014 and apply until 31 December 2023. The EU has historically reviewed its GSP scheme every 10 years and, although there are some significant changes, they are not as fundamental as those that have been implemented as the result of previous 10-year reviews. There is nothing in the regulation that we were not expecting, although we are still waiting for final confirmation of the GSP+ countries and the country/product combinations to be graduated.

As previously advised, the list of beneficiaries is now restricted to the 49 least developed countries (LDCs, also known as Everything But Arms (EBA)) and the 40 countries currently listed as low or lower middle income countries in the World Bank annual classification, based on gross national income (GNI) per capita. Any country listed as high income or upper middle income for three consecutive years and any country that already benefits from preferential access under other schemes will lose GSP. For the following countries that already meet either of these criteria, this will be from 1 January 2014:

- the 33 overseas countries and territories (OCT) which benefit from their own market access regulation and have no need of preference under GSP
- the 34 countries that currently benefit from other trade arrangements with the EU that provide equal or - in most cases - better preferential access than GSP
- 8 countries listed by the World Bank for the past three years as high income - Bahrain, Brunei Darussalam, Kuwait, Macao, Oman, Qatar, Saudi Arabia and UAE

- 12 countries listed by the World Bank for the past three years as upper middle income countries (UMIC) - Argentina, Belarus, Brazil, Cuba, Gabon, Kazakhstan, Libya, Malaysia, Palau, Russia, Uruguay and Venezuela

However, it should be noted that the Annex listing beneficiaries will be reviewed on an annual basis.

There are several countries that have been listed as UMICs for the past two years and which, if they are so classified for another year, will lose GSP in 2015 - Azerbaijan, China, Colombia, Costa Rica, Ecuador, Iran, Maldives, Panama, Peru and Thailand. Several high income countries and UMICs are in the process of negotiating free trade agreements with the EU or are close to launching negotiations.

However, with the possible exception of Colombia, Peru and the Central American countries, it seems unlikely that any of these will be implemented before the country concerned loses its GSP status and this will lead to a period where no preference is available for certain countries.

The criteria for GSP+, which grants duty free access to "vulnerable" developing countries under the special incentive arrangement for sustainable development and good governance, have been relaxed slightly. However, countries still have to apply for GSP+ and it is not granted unless they have ratified 27 international conventions. Unlike LDC status, GSP+ is not granted automatically. The countries that currently benefit from GSP+ will have to reapply under the new scheme but it is worth noting that the changes mean that Pakistan, the Philippines and Ukraine will now be eligible to apply for GSP+. It will be interesting to see if Sri Lanka reapplies. The list of countries that will benefit from GSP+ from 1 January 2014 is unlikely to be published until late 2013 and we recommend that importers should not cost on the basis of duty free access until the list has been confirmed.

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Bosnia and Herzegovina sign up to the Harmonised System Convention

According to the World Customs Organisation press release, on 14 August 2012, Bosnia and Herzegovina deposited its instrument of accession to the International Convention on the Harmonized Commodity Description and Coding System (Harmonized System) with the Secretary General of the World Customs Organization (WCO).

Considering that more than 98% of international merchandise trade is classified in terms of the Harmonized System, the WCO is pleased to welcome Bosnia and Herzegovina as the 144th Contracting Party to the Harmonized System Convention.

Bosnia and Herzegovina is located in Southeastern Europe, on the Balkan Peninsula. It is bordered by Croatia, Serbia and Montenegro, and has a small coastline of 20 kilometers on the Adriatic Sea.

Its principal export commodities are metals, clothing and wood products. Machinery and equipment, chemicals, fuels and foodstuffs are its principal import commodities.

The Harmonized System Convention will enter into force in Bosnia and Herzegovina on 1 January 2014.

<http://www.wcoomd.org/press/?v=1&lid=1&id=14&id=314>

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EU subsidiaries of US companies now also subject to US sanctions against Iran

On December 26th, 2012 the US amended their Iranian Transactions and Sanctions Regulations to include additional restrictions against trading with Iran. The US has broadened the extraterritorial reach of its sanctions against Iran by determining that US parent companies will be held liable for activities by their foreign-owned or controlled subsidiaries that would be prohibited if undertaken directly by a US person. Whereas in the past, the US sanctions against Iran would only apply in the EU when a US person and/or a US originating item was involved, the US sanctions will now also apply when a subsidiary of a US company is involved in the transaction. This means that the activities of the EU subsidiary will require a US license when dealing with Iran (whereas it will probably most unlikely to obtain such a license). If and when, the EU subsidiary will deal with Iran without a US license, both the US company and the EU subsidiary may be imposed with penalties by the US government. Only when the US company has divested or terminated its business with the subsidiary on or before 8th December 2012, the US company may avoid liability.

The Act also imposes new SEC reporting requirements on a US SEC registered company for its Iranian transactions of those of its affiliates beginning 180 days after enactment of the Act (i.e. 6th February 2013).

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EU strengthens sanctions against Iran and Syria

Iran

On 21st December 2012, the EU Council adopted Regulation 1263/2012 (OJ 356/2012) that implements an additional set of restrictive measures against Iran. The measures aim to target the nuclear and ballistic programs and the revenues that the Iranian government may gain from these programs. The measures will specifically impact the financial, trade, energy and transport sectors as well as the ship building industry. Measures include amongst others:

- all transactions between EU banks and Iranian banks need to be authorized in advance
- prohibition of export of certain materials such as graphite, raw or semi-finished metals, such as aluminium and steel, software for industrial processes, etc.)
- prohibition on the import of natural gas from Iran
- existing ban on key equipment for the Iranian oil, gas and petrochemical industries will be strengthened
- vessels of EU persons or companies may not be used for transport/storage of Iranian oil and petrochemical products
- EU industries are prohibited to be involved in the construction of new oil tankers for Iran
- prohibition to supply key naval equipment and technology for ship building and maintenance
- additional designations of persons/entities involved in the oil and gas industry.

The Regulation includes lists of the products (ie. certain materials, software, natural gas and key equipment) that are subject to these new trade restrictions.

Syria

The EU Foreign Affairs Council also reinforced certain restrictive measures against Syria, mainly aiming to protect the civilians of Syria

against further violence and human suffering. Measures include amongst others:

- prohibition on the import of arms from Syria
- prohibition on the involvement of transport of Syrian arms
- EU person are prohibited to supply financial services to Syrian arms export
- access denial of all flights operated by Syrian Arab Airlines to EU airports

Further, an additional 28 persons responsible for the violent repression of the civilian population will have their assets frozen and will be subject to a travel ban in the EU.

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Changes to Excise Licensing requirements for Mineral Oils in Ireland

New Licensing regime from 1 October 2012

Currently, mineral oil traders that produce, sell, deal in, keep for sale or delivery or deliver auto-fuel (i.e. petrol or auto-diesel) at a premises in Ireland have to obtain a licence known as a mineral oil trader's licence for that premises. However, from 1 October 2012, this process will change and there will be a requirement to obtain an additional licence if trading in marked gas oil or marked kerosene. This has been introduced by Irish Revenue to enhance the regulation of trading in marked oils.

From 1 October there will now be two mineral oil traders' licences:

- a) an auto-fuel trader's licence (equivalent to the current mineral oil traders licence – for traders dealing in mineral oil used as a propellant); and
- b) a marked fuel trader's licence (for traders dealing in marked gas oil and kerosene).

Where traders deal in both forms of mineral oil in the same premises, they will require two licences for that premises. It is an offence to trade in unlicensed premises.

Accordingly, traders will need to ensure they have the new licence in place and the critical date is 1 October 2013.

New Electronic Return to be completed from 1 January 2013

All mineral oil excise licence holders will be required, from 1 January 2013, to complete a new monthly electronic return known as the Return of Oil Movements (ROM1). This return must contain information on opening and closing stock balances as well as all purchases and sales during the month. All licence holders must be registered on the Revenue On-line Service ("ROS").

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Amendments in the German regulations regarding the electricity and energy tax relief - extension of the so called "Spitzenausgleich".

Background

The "Spitzenausgleich" constitutes a special tax relief determined - above all - by the respective amount of an employers' pension scheme contributions.

It provides a partial exemption from the electricity and energy taxes for manufacturing companies for verifiably taxed energy products / electricity which either have been burnt for business purposes, used in privileged installations or, respectively, have been taken from the utility grid.

So far, this special tax relief was approved by the European Commission. This approval expired on 31 December 2012.

Legislative procedure

In July 2012 a proposal regarding the amendment of the energy and electricity tax law was adopted by the German federal government. This bill contains the future regulations, became effective on 1 January 2013, and remain in force for the following ten years (2013 to 2022).

Overview

The regulation provide tax benefits, which require an increased energy efficiency of manufacturing companies. Accordingly, the companies concerned have to implement energy management or environmental management systems pursuant to the requirements of DIN standard EN ISO 50001 (issued in December 2011). For smaller and medium-sized companies alternative systems, which can be implemented at lower costs and administrative efforts, will equally be accepted.

In general, the new tax relief will be granted to companies which implement in the operation, as of the respective year of application, such a system to increase energy efficiency.

The content of the proposal in detail

Between 2013 and 2015 the obligations to provide proof of the gradual implementation of energy management and environmental management systems will increase at regular intervals. That proof will have to be provided by environmental auditors and auditing organizations approved pursuant to the Environmental Audit Act ("Umweltauditgesetz") or accredited conformity assessment bodies.

- **1st step: 2013 / 2014**

As far as a company is planning to claim the "Spitzenausgleich" for the years 2013 and 2014, proof has to be provided that the applicant has started with the implementation of an appropriate energy management or environmental management system in the year of application or earlier.

- **2nd step: 2015**

In case of application in the year 2015 or beyond, the tax relief requires proof to that effect, that the implementation of the energy management or environmental management system has been completed in the year of application or earlier.

The actual increase of energy efficiency which is achieved by the economic sectors as a whole will be determined by the federal government according to the figures from the Federal Statistical Office. The respective target value increases annually:

- From 1.3 percent for the year of reference 2013 (year of application 2015),
- to 2.6 percent for the year of reference 2014 (year of application 2016),
- to 3.9 percent for the year of reference 2015 (year of application 2017),
- to 5.25 percent for the year of reference 2016 (year of application 2018).

In addition, a partial tax relief shall be possible, if the respective intended target value for a reduction of energy intensity of at least 92 percent (tax relief = 60 percent) or 96 percent (tax relief = 80 percent) has been achieved.

Early actions

Increases in energy efficiency which have been implemented earlier - i.e. before 2015 - are not addressed in the present government draft. So far, the industry associations nurtured the hope that earlier increases could be credited subsequently.

Therefore, given the current state of legislation, early investments in technological innovations enabling increases in efficiency in the immediate future, do not seem to be rewarded by energy and electricity tax incentives.

If you should have any questions regarding current and future electricity and energy tax relief options, please do not hesitate to contact us.

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Classification updates

Since our last update there has been a large number of classification regulations published by the EU Commission. These are summarised as follows:

Footwear

- Insoles for footwear consisting of a flexible forked spring section made of steel and an interchangeable cushioned pad made of various materials. The insoles are assembled according to the customer's footprint and bodyweight. The insoles are designed to reduce the burden on the feet and the whole body. The three-point support system of the insole is designed to support, move and strengthen ligaments, tendons and muscles. It provides shock absorption, distributes body weight evenly along the entire foot and may compensate the adverse effects of existing flat-footedness. The cushioned pad massages the foot. The insoles are not designed to correct orthopaedic conditions as they are not specially adapted to any handicap which they are intended to correct, but they are designed to improve foot and body comfort and to compensate the adverse effects of existing problems. The insoles are therefore to be classified under CN code 6406 90 50 as removable insoles and not in Chapter 90 as orthopaedic appliances.

Electrical/Electronic Apparatus and Components

- A 'transformer module with RJ 45 plug', comprised of a printed circuit board equipped with four transformers, a capacitor and four resistors. It also incorporates two light emitting diodes which are not connected to the other components. The article is specifically designed for a 10/100 BASE-T Ethernet network and is for placement onto a printed circuit board for the purposes of connecting machines within a local area network for signal transmission and reception. It also performs several different electrical functions besides making connections to or in electrical circuits, such as galvanic separation and protection against over-voltage and common mode noise.

These components are equally important as all contribute together to the technical requirements necessary for the establishment of a connection over an Ethernet network. As the article is used in apparatus for communication in a wired network, it is therefore to be classified under CN code 8517 70 90 as a "part" of apparatus for communication in a wired or wireless network.

- A 'multimedia centre for motor vehicles' consisting of two main components: radio-broadcasting apparatus combined with a CD/DVD player and a detachable colour liquid crystal display (LCD) of the touch screen type with a diagonal measurement of the screen of approximately 17,5 cm (7 inches) and an aspect ratio of 16:9. The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera. The apparatus is presented with a remote control. An additional display can be connected to the apparatus. The apparatus consists of components capable of performing various functions (sound reproduction, video reproduction, radio-broadcasting and displaying video), none of which, in view of its design and concept, gives the apparatus its essential character. The apparatus is therefore to be classified under CN code 8528 59 40 as other colour monitors with a screen of the LCD technology.
- A 'multimedia centre for motor vehicles' combining, in the same housing, radio-broadcasting apparatus, sound and a video reproducing apparatus and a colour liquid crystal display (LCD) with a diagonal measurement of the screen of approximately 8 cm (3,5 inches). The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera. The apparatus can also reproduce sound and images from a USB memory stick. The apparatus is presented with a remote control. An additional display can be connected to the apparatus.

The apparatus consists of components capable of performing various functions (sound reproduction, video reproduction, radio-broadcasting and displaying video), none of which, in view of its design and concept, gives the apparatus its essential character. The apparatus is therefore to be classified under CN code 8528 59 40 as other colour monitors with a screen of the LCD technology.

- A 'multimedia centre for motor vehicles' combining, in the same housing, a reception apparatus for radio-broadcasting, a sound and a video reproducing apparatus, a radio navigational apparatus and a colour liquid crystal display (LCD) with a diagonal measurement of the screen of approximately 18 cm (7 inches) and an aspect ratio of 16:9. The apparatus is equipped with connectors enabling the reception of video signals from external sources such as a rear-view camera or a DVB-T tuner. The apparatus can also reproduce sound and images from a memory card. The apparatus is presented with two remote controls. An additional display can be connected to the apparatus. The apparatus consists of components capable of performing various functions (sound reproduction, video reproduction, radio navigational aid, radio-broadcasting and displaying video), none of which, in view of its design and concept, gives the apparatus its essential character. The apparatus is therefore to be classified under CN code 8528 59 40 as other colour monitors with a screen of the LCD technology.
- A product consisting of a flexible keypad membrane made of silicone with 19 incorporated keycaps and with dimensions of approximately 65 × 40 × 1 mm. The product has printed keycaps representing an alpha/numeric keyboard, call buttons and other buttons typical of mobile phones. Underneath each keycap there is an electrical contact element made of silicone impregnated with carbon. The product has a specific shape and design and is intended for incorporation in a particular model of a mobile phone. The product is an essential part for the operation of a mobile phone and cannot be used independently for other purposes.

Also, it is specially adapted for use in a particular model of a mobile phone. In particular, its shape and method of operation preclude any other use. The product is therefore to be classified under CN code 8517 70 90 as a part of a mobile phone.

- A 'keyboard flex assembly', which comprises two membranes constituting a switching device: an upper membrane of polyimide containing 24 copper contact points on the bottom side, and a lower membrane of polyimide containing a printed circuit with 24 copper contact points on the upper side. Over the upper membrane there is a protective transparent plastic sheet printed with an image representing a mobile phone keyboard, and under the lower membrane a protective paper sheet. The following components are connected to the main body of the product: two flat electrical conductors with connectors, and two printed circuit assemblies containing active and passive components, a light sensor and a 'Hall effect' switch for controlling the lighting system of the keyboard. The product has a specific shape and design and is intended for incorporation in a particular model of a mobile phone. In addition to the two membranes with corresponding contact points for switching electrical circuits, the product incorporates printed circuit assemblies for controlling the lighting system of the keyboard. The product is an essential part for the operation of a mobile phone and cannot be used independently for other purposes. Also, it is specially adapted for use in a particular model of a mobile phone. In particular, its shape and method of operation preclude any other use. The product is therefore to be classified under CN code 8517 70 90 as a part of a mobile phone.
- A 'remote elevator monitoring unit' for incorporation into a lift shaft. The apparatus, which receives information from various external sensors, is used for monitoring the functioning of the lift operations and detecting any malfunctions, for example, in starting and stopping, door opening and closing, levelling, in the traction motor, brake, cabin lighting.

The information received is checked and processed by the apparatus and transmitted via a modem to a maintenance centre. After presentation and incorporation of a modem, the apparatus can provide two-way voice communication between the lift cabin and the maintenance centre through a microphone and a loudspeaker installed in the cabin. The apparatus monitors and checks the functioning of the lift and processes the data received. The sensors, where the signals to be processed are generated, are not incorporated in the apparatus. The apparatus does not itself display those signals. For these reasons, the apparatus is considered a part of a checking instrument and classified under CN code 9031 90 85.

- An electronic apparatus (so-called 'multi-switch') in a housing with dimensions of approximately $26 \times 12 \times 7$ cm, equipped with the following interfaces: four intermediate frequency inputs with level adjuster for low noise block (LNB) down-converters; one input with level adjuster for terrestrial TV aerials; and four outputs for connection of satellite receivers. It has a built-in amplifier for compensating cable loss. The apparatus is designed for use in multi-subscriber systems for television reception via satellite, such as 'quad LNB' systems. It enables several satellite receivers to receive different television signals via one satellite dish, but does not convert nor modify the signals. The apparatus also allows distribution of one terrestrial TV signal. Given that the apparatus only allows the distribution of television signals, and given that the satellite aerial can function without the apparatus, the apparatus is not considered essential for the functioning of the aerial and classification as a part of an aerial of heading 8529 is excluded. The apparatus is therefore to be classified under CN code 8543 70 90 as an apparatus having an individual function not specified or included elsewhere in Chapter 85.
- An electronic device (so-called 'CCD area image sensor') in a 60-pin ceramic package consisting of: 3 charge coupled device (CCD) chips linearly arranged with an X-ray sensitive active area of approximately 220×6 mm. Each CCD chip has $1\,536 \times 128$ pixels with a pixel size of 48×48 μm ; and 3 fibre optic plates with scintillators mounted on each CCD chip. The device has an output of integrated circuits. The device is installed in X-ray cameras to generate images. The fibre optic plates with scintillators convert the X-rays into visible light which is projected onto the CCD sensor. The CCD sensor converts the light into an electrical signal which is processed into an analogue or digital image. The device is designed for X-ray imaging. As the device is composed of several components, such as light sensitive cells, integrated circuits and fibre optic plates with scintillators, classification under heading 8541 as a photosensitive semiconductor device is excluded. As the device is suitable for use solely or principally with a digital X-ray camera, it is therefore to be classified under CN code 8529 90 92, as a part of television cameras of subheading 8525 80 19.
- A charger of the direct current converter type (so-called 'Universal dual-port car charger') comprising a car cigarette adapter, two USB interfaces and a light indicator. The charger has a voltage input of 12 V DC, a voltage output of 5 V DC and a current output of 500 mA or 2×250 mA. The charger is used for supplying power to charge various apparatus, such as mobile phones, PDA, GPS, cameras, MP3 and MP4 players. The product is a static converter of the direct current converter type. The charger can be used for charging a variety of apparatus, for example, telecommunication apparatus, automatic data-processing machines, audio/video recording or reproducing apparatus and radio navigational aid apparatus. Classification under CN code 8504 40 30 as static converters of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof is therefore excluded. The charger is therefore to be classified under CN code 8504 40 90 as other static converters.

- An insulated cable (so-called 'USB cable') with a length of 1 m which consists of insulated twisted wires and is fitted with USB connectors at both ends. The cable makes it possible to transfer data between different types of apparatus. It also makes it possible to supply electrical power to those apparatus or to charge them. Data transfer between two apparatuses where no telecommunication technology, such as Ethernet, is used is not considered telecommunication for the purpose of subheading 8544 42 10. Consequently, classification under subheading 8544 42 10 as a cable fitted with connectors of a kind used for telecommunications is excluded. The cable is therefore to be classified under CN code 8544 42 90 as other electric conductors, for a voltage not exceeding 1 000V, fitted with connectors.
- An apparatus (so-called "passive infrared detector") consisting of a printed circuit assembly in a plastic housing with dimensions of approximately 11 × 7 × 4 cm. The printed circuit assembly is equipped with an infrared sensor, passive elements (capacitors, resistors), active elements (transistors, integrated circuits) and a light emitting diode. It is also equipped with a dual in-line package switch, an anti-tamper switch, a block of screw terminal connectors and an output of semiconductor relay type. The housing comprises a reflecting surface and a lens. The apparatus has an output signal of up to 30V DC, 50 mA. The apparatus is designed to send an electrical signal to an apparatus, such as an alarm system or an electric door, when a movement is identified by detecting changes in temperature. Classification as an electric sound or visual signalling apparatus under heading 8531 is excluded as the apparatus has no self-contained alarm capability. Heading 8537 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536. As the apparatus has only components of the same type (two switches of the semiconductor relay type), classification under heading 8537 is therefore excluded.

Classification under heading 9027 as instruments and apparatus for measuring or checking quantities of heat is also excluded as the apparatus does not measure quantities but only detects changes in temperature for the purpose of automatically activating another apparatus. The apparatus has the function of an automatic switch and it is therefore to be classified as a switch for a voltage not exceeding 60V under CN code 8536 50 19.

- A hermetically sealed weighing sensor (so-called "load cell") incorporating a strain gauge in the form of a bridge circuit with dimensions of approximately 13 × 3 × 3 cm. The load cell operates at the deflection of the strain gauge filament when it is subjected to a physical force. The physical force creates a change in resistance of the filament, thereby unbalancing the bridge circuit which in turn changes the voltage of the current passing through. The load cell converts the physical force acting on it into an electrical signal proportional to that force. The signal is read out, processed and shown by a device not included upon presentation. The load cell is designed to be used, for example, in floor scales, blenders, hoppers and tank scales. The load cell is designed for converting physical force into an electrical signal for measuring purposes. As it does not itself show the result of the measurement, it is considered to be an incomplete measuring instrument not specified or included elsewhere in Chapter 90. Consequently, classification under heading 8423 as a part of weighing machinery is excluded. The article is therefore to be classified under CN code 9031 80 98 as other instruments not specified or included elsewhere in Chapter 90.
- A microprocessor-controlled hand-held machine (so-called "electronic hot air blowing gun"), for generating temperatures of between 50 and 630°C, with a maximum output power of 2000W and dimensions of approximately 26 × 20 × 9 cm. The machine comprises: a heating element; a fan with a motor for blowing air at 3 different speeds; and a display for indicating the temperature.

The machine is for use by craftsmen, for example, in stripping paint, shrinking tubing on cables, forming PVC, soft soldering, welding and joining plastic, welding plastic pipes and rods and foil welding. As the machine is designed for use by craftsmen and is not of a kind normally used in households, classification under heading 8516 as an electro-thermic appliance of a kind used for domestic purposes is excluded. The machine corresponds to the descriptions of both headings 8419 and 8467. In accordance with Note 2 to Chapter 84, classification under heading 8467 as a tool for working in the hand with self-contained electric motor is excluded. The machine is therefore to be classified under CN code 8419 89 98 as machinery for the treatment of materials by a process involving a change of temperature.

- A portable battery-operated multifunctional apparatus with dimensions of approximately 9 × 5 × 1 cm, comprising a colour liquid crystal display with a resolution of 320 × 240 pixels and a diagonal measurement of the screen of approximately 5 cm (2,2 inches), a microphone, a built-in memory of 4 GB, an FM tuner, a USB interface, a connector for headphones and control buttons. The apparatus is capable of performing the following functions: radio-broadcast reception, sound recording and reproducing, video recording and reproducing, voice recording, displaying still and video images. The apparatus supports the following formats: MP3, WMA, WAV, WMV and JPEG. The apparatus can be connected to an automatic data-processing machine for downloading or uploading files. The apparatus is designed to perform several functions of Section XVI, namely radio-broadcast reception with sound recording or reproducing, video recording or reproducing and still and video image displaying. By virtue of Note 3 to that Section, it is to be classified as being that apparatus which performs the principal function. Due to its objective characteristics, such as the apparatus' available memory and the small screen with low resolution, the video displaying, recording and reproducing functions are secondary.

Consequently, the apparatus' principal function is that of radio-broadcasting combined with sound recording or reproducing apparatus. The apparatus is therefore to be classified under CN code 8527 13 99 as other apparatus for radio-broadcasting combined with sound recording or reproducing apparatus.

Food Products:

- Product consisting of (% by weight):
 - barley grass, powdered (28.8)
 - honey (27.5)
 - wheatgrass, powdered (21.5)
 - alfalfa, powdered (21.5)
 - stearic acid (0.4)
 - pepper (0.25)
 - chromium picolinate (0.01)
- The product is presented for retail sale, in tablet form and used as a food supplement (one tablet twice a day). The product is considered to be a food preparation not elsewhere specified or included and is used as a dietary supplement to maintain general health or well-being. The product is therefore to be classified at CN code 2106 90 98.
- Lactose-reduced colostrum powder in gelatine capsules, packaged for retail sale in a plastic screw-top container, with the following composition (% by weight):
 - Milk fat (4.9);
 - Milk protein (56.0);
 - Lactose (0.2).
- The daily dose recommended on the label is two capsules twice a day. According to the label the product is for human consumption. The form of presentation of the powder in gelatine capsules determines the use and character of the product as a food preparation. The product is therefore to be classified at CN code 1901 90 99.

- Colostrum powder in capsules of hydroxypropyl cellulose packaged for retail sale in blister packs of twenty capsules with the following composition (% by weight):
 - Milk fat (6.9)
 - Milk protein (35.7)

Furthermore the product contains lactose.
- The daily dose recommended on the packaging is 1-2 capsules three times a day. According to the label the product is for human consumption. The form of presentation of the powder in capsules of hydroxypropyl cellulose determines the use and character of the product as a food preparation. Classification as a product of heading 0404 is therefore not applicable. Heading 2106 cannot apply as the product is more specifically described by the terms of heading 1901. The product is therefore to be classified at CN code 1901 90 99.
- Cultures of micro-organisms presented in gelatine capsules, put up for retail sale. The content of each capsule consists of the following components (% by weight):
 - *L. rhamnosus* (3.36);
 - *L. acidophilus* (3.36);
 - *L. plantarum* (0.84);
 - *B. lactis* (0.84);
 - Maltodextrine (50.6);
 - Micro-crystalline cellulose (10);
 - Corn starch (30);
 - Magnesium stearate (1.0).
- According to the label the product is presented as a food supplement for human consumption. The product is a food preparation presented in the form of capsules. The casing is a factor that, together with the content, determines the use and character of the product as a food supplement. The product is therefore to be classified at 2106 90 98 as a food preparation not elsewhere specified or included.
- ‘Chitosan’ prepared from crustacean shells, consisting of amino polysaccharides. The product is presented in gelatine capsules, put up for retail sale. According to the label the product is presented as a food supplement for human consumption.

The casing is a factor that, together with the content, determines the use and character of the product as a food supplement. The product is therefore to be classified at CN code 2106 90 92 as a food preparation, not elsewhere specified or included.

- ‘Propolis’ presented in gelatine capsules, put up for retail sale. The content of each capsule consists of the following components (% by weight):
 - vegetable resins and vegetable waxes (55);
 - waxes (30);
 - essential oils (8 to 10);
 - pollen (5).

The components are materials collected by bees and are transformed with the enzymes of their saliva. According to the label the product is presented as a food supplement for human consumption.

The product is a food preparation presented in the form of capsules. The casing is a factor that, together with the content, determines the use and character of the product as a food supplement. The product is therefore to be classified at CN code 2106 90 92 as a food preparation not elsewhere specified or included.

- Fine light tan, spray dried powder in a stable and protected microencapsulated form with the following composition (% by weight):
 - refined tuna fish oil (48%),
 - sodium caseinate (24%),
 - dextrose monohydrate (10%),
 - modified starch (10%),
 - sodium ascorbate (5%),
 - water (3%)

and containing traces of natural tocopherols, lecithin, d1-alpha tocopherol and ascorbyl palmitate. The product is used to increase the level of Omega-3 fatty acids in food preparations. The product is composed of refined tuna fish oil and large quantities (at least 50%) of other ingredients.

Although products of heading 1517 may contain small quantities of other constituents, classification under that heading is excluded as the product has lost the characteristics of an edible oil of this heading due to its composition. The product is therefore to be classified under heading 2106 as a food preparation not elsewhere specified or included.

- A product consisting of modified dehydrated cane molasses presented in powder, with a light brown colour, containing (% by weight):
 - sucrose (including invert sugar) (82.4%),
 - ash (1.5%) and
 - crude fibre (7%).

The product contains no starch and has a polarisation of 83.4°. During the production process, plant fibres and cane molasses concentrates are added and a dehydrated cane molasses is obtained. The product is not fit for human consumption and is used solely in animal feeding. Despite the high sucrose content, the product cannot be considered to be cane sugar of heading 1701 due to the addition of plant fibres during the production process. Due to the added cane molasses concentrates and the dehydration process, the content of sugar present in the product is significantly higher than in traditional cane molasses. Classification under heading 1703 is therefore excluded. The product is used in animal feeding and has lost the essential characteristics of the original material during the production process. The product is therefore to be classified under CN code 2309 90 96 as a preparation of a kind used in animal feeding.

Textiles

- Made-up article consisting of 10 rectangular strips each approximately 25 cm long and 2 cm wide, of nonwovens of synthetic filaments (polyethylene) solidified with a binder. The strips are linked to each other along the length by perforation points. The article is made of nonwovens of heading 5603.

However, since the bracelets are produced in the finished state, ready for use after merely being separated from each other by means of the perforation points, they are 'made-up' textile articles and classification under Chapter 56 is therefore excluded. The article is therefore to be classified as 'other made-up textile article' under CN code 6307 90 98.

Steel

- A galvanised article consisting of a steel U-shaped bolt threaded at both ends, two hexagon nuts and a cast steel clamp with two holes for the passage of the bolt. The article is used for holding, for example, two or more wires together by placing the wires in the U-bolt, fitting the clamp over the wires and tightening the nuts. As the function of the article consisting of a bolt, two nuts and a clamp is different from that of a bolt, that is, it does not tighten and loosen together directly different elements, classification under heading 7318 as a bolt or similar article is excluded. The article is therefore to be classified under CN code 7326 90 98 as other articles of steel.

Miscellaneous

- Sterilised wipes made of non-wovens, put up in a plastic bag for retail sale. The wipes are impregnated, amongst other ingredients with demineralised water, detergent and skin conditioning cleansing agent. The product is alcohol free. According to the information provided, the product is designed for cleaning hands and face. As the wipes are impregnated with detergent which gives the product its essential character, classification under headings 3304 and 3307 is excluded. The product is therefore to be classified under heading 3401 as non-wovens, impregnated, coated or covered with soap or detergent.
- A panel (so-called "waterproof plywood") made of thirteen sheets of wood glued together with a glue resistant to boiling water. The sheets are disposed so that the grains of successive layers are at an angle. The inner sheets are less than 2 mm thick.

The two outer sheets are less than 1 mm thick and are made of poplar covered with a polymer coating for insulation. The panel's density is of 0.5 g/cm³. The panel is used in construction, for example, for concrete shuttering. Classification under heading 4413 as densified wood is excluded as the panel has not been chemically or physically treated to increase its density or hardness and improve its mechanical strength or resistance to chemical or electrical agencies. The panel is considered to be plywood as it consists of several sheets of wood glued and disposed one on the other so that the grains of successive layers are at an angle. The panel is therefore to be classified under CN code 4412 32 10 as other plywood with at least one outer ply of non-coniferous wood.

- An article in the form of nine cut-out printed stickers of paperboard, featuring various insects and other small creatures and decorated with artificial stones and glitter, on a sheet of plastic measuring approximately 30 × 30 cm. Each sticker is fitted with a self-adhesive strip and can be fixed to a chosen surface. It is possible subsequently to move the sticker to another surface. The stickers are used for decoration. By virtue of Note 12 to Chapter 48, paperboard printed with motifs, characters or pictorial representations where those are not merely incidental to the primary use of the goods, fall under Chapter 49. The article is printed matter exclusively representing pictures, and it is used for decoration purposes. Classification under heading 4823 as other paperboard is therefore excluded. Self-adhesive printed stickers designed to be used for decoration are covered by heading. The article is therefore to be classified under CN code 4911 91 00 as other printed pictures.
- A track-laying vehicle for the transport of goods (so-called 'minitrac'), with a compression-ignition internal combustion piston engine of a cylinder capacity of 479 cm³, a gross vehicle weight of 2085 kg and measuring approximately 265 × 95 × 202 cm. The vehicle consists of a chassis with a tippable flat bed with three sides that open, and an open cab with a seat for the driver. The unladen weight of the vehicle is 840 kg and its maximum load capacity is 1200 kg.

The maximum speed of the vehicle is approximately 6 km/h. The vehicle, which is intended for the transport and dumping of excavated or other materials over short distances on rough terrain, is not intended for use on the public highway. Lightweight vehicles of the type used on construction sites are classified as dumpers. The fact that the vehicle is equipped with a tippable flat bed and continuous tracks instead of wheels does not preclude classification as a dumper. The vehicle is therefore to be classified under CN code 8704 10 10 as a dumper designed for off-highway use.

- A cycle with three wheels, a frame, a seat, two footrests and two handlebars. The handlebars are used for steering and as hand operated pedals being directly connected to crank gears and derailleur gears. The seat comprises a flat platform with a raised section to support the cyclist's back and head. Classification under heading 8713 is excluded, as this heading covers only carriages, wheelchairs, or similar vehicles specially designed for the transport of disabled persons. Cycles specially constructed for the disabled are covered by heading 8712. The cycle is therefore to be classified under CN code 8712 00 70 as "other" cycles.
- A set put up for retail sale consisting of the following articles: 2 packs of playing cards, 300 poker chips, a dealer chip, a DVD with instructions. It is presented in a case made of aluminium with an interior which is specially fitted to contain the articles. The articles are to be used together to play a game of poker. The chips and the DVD are supplementary to the playing cards and cannot be used individually. The articles are put up together to carry out a specific activity of playing a game of poker and therefore fulfil the criteria for classification as goods put up in sets for retail sale. The playing cards give the set its essential character; the other articles are supplementary. The specially fitted case containing the set of articles is to be classified together with the articles. The set is therefore to be classified under CN code 9504 40 00 as playing cards.

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Amendments to the Explanatory Notes to the Combined Nomenclature of the European Union

A number of amendments were published relating to the following headings and subheading:

- 13.02 – insertion of “Vegetable extracts of heading 1302 are crude raw vegetable materials obtained by, for instance, solvent extraction, which are not further chemically modified or processed. However, inert additives (e. g. anti- caking agents) and processing related to standardisation, or physical treatment, such as drying or filtration are allowed.”
- 33.04 - A new explanatory note covering “Other” make-up preparations of subheading 3304 99 00 has been inserted as follows: “This subheading covers products put up for the care of the skin (other than medicaments) presented in waddings, felt and nonwovens, such as moisturisers, toners and cleansers. Nevertheless, if the waddings, felt and nonwovens are impregnated, coated or covered with products providing the essential character of perfume, cosmetics, soap or detergent, they are excluded from this heading (headings 3307 and 3401 respectively).”

- 8504 40 - a new explanatory note has been inserted to define static converters “of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof” of subheading 8504 40 30 as follows: ‘Static converters for telecommunication apparatus or for automatic data-processing machines and units thereof serve to convert, for example, the alternating current (AC) drawn from the mains supply into the requisite direct current (DC).’

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Anti-dumping updates

- Notice of the impending expiry of certain anti-dumping measures in relation to coke of coal in pieces with a diameter of more than 80 mm (coke 80 +) originating in The People's Republic of China.
- Council Implementing Regulation imposing a definitive anti-dumping duty on imports of certain seamless pipes and tubes, of iron or steel, originating in Russia and Ukraine, following an expiry review, and terminating the expiry review proceeding concerning imports of certain seamless pipes and tubes, of iron or steel, originating in Croatia.
- Commission Regulation initiating an investigation concerning the possible circumvention of anti-dumping measures imposed by Council Implementing Regulation on imports of silicon originating in the People's Republic of China by imports of silicon consigned from Taiwan whether declared as originating in Taiwan or not, and making such imports subject to registration.
- Council Implementing Regulation amending Implementing Regulation imposing a definitive anti-dumping duty on imports of tartaric acid originating in the People's Republic of China.
- Council Implementing Regulation terminating the partial interim review and the expiry review concerning the anti-dumping measures applicable on imports of certain plastic sacks and bags originating in the People's Republic of China and Thailand imposed by Regulation.
- Commission Regulation initiating a 'new exporter' review of Council Regulation imposing a definitive anti-dumping duty on imports of polyethylene terephthalate originating, inter alia, in Taiwan, repealing the duty with regard to imports from one exporter in this country and making these imports subject to registration.
- Council Implementing Regulation extending the definitive anti-dumping duty imposed by Implementing Regulation on imports of certain open mesh fabrics of glass fibres originating in the People's Republic of China to imports of certain open mesh fabrics of glass fibres consigned from Malaysia, whether declared as originating in Malaysia or not.
- Council Implementing Regulation amending Implementing Regulation (extending the definitive anti-dumping duty imposed by Regulation on imports of certain iron or steel fasteners originating in the People's Republic of China to imports of certain iron or steel fasteners consigned from Malaysia, whether declared as originating in Malaysia or not), by granting an exemption from those measures to one Malaysian exporting producer and terminating the registration of imports from that exporting producer.
- Commission Regulation imposing a provisional anti-dumping duty on imports of certain tube and pipe fittings of iron or steel originating in Russia and Turkey.
- Notice of initiation of a partial interim review of the countervailing measures applicable to imports of certain stainless steel bars and rods originating in India.
- Notice of initiation of an anti-subsidy proceeding concerning imports of stainless steel wires originating in India.
- Notice of initiation of an anti-dumping proceeding concerning imports of stainless steel wires originating in India.
- Notice of initiation of an anti-dumping proceeding concerning imports of biodiesel originating in Argentina and Indonesia.
- Regulation of the European Parliament and of the Council amending Council Regulation on protection against dumped imports from countries not members of the European Community.

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- Council Implementing Regulation amending Implementing Regulation imposing a definitive anti-dumping duty on imports of certain seamless pipes and tubes, of iron or steel, originating in Russia and Ukraine, following a partial interim review.
 - Council Implementing Regulation imposing a definitive anti-dumping duty on imports of lever arch mechanisms originating in the People's Republic of China following an expiry review.
 - Notice of initiation of an anti-dumping proceeding concerning imports of crystalline silicon photovoltaic modules and key components (i.e. cells and wafers) originating in the People's Republic of China.
 - Commission Decision of 7 September 2012 amending Decision accepting the undertakings offered in connection with the anti-dumping proceeding concerning imports of citric acid originating in the People's Republic of China.

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