

Case C-788/21

Request for a preliminary ruling

Date lodged:

17 December 2021

Referring court:

Retten i Esbjerg (Denmark)

Date of the decision to refer:

16 December 2021

Applicant:

Skatteministeriet Departementet

Defendant:

Global Gravity ApS

RETTEEN I ESBJERG (COURT OF ESBJERG)

RECORD

16 December 2021 [...].

[...]

Skatteministeriet Departementet

[...]

v

Global Gravity ApS

[...]

FACTS

The case concerns whether a Tubular Transport Running System (TTRS) (known as ‘TubeLock’) developed by the defendant, Global Gravity ApS, is to be classified as an article of aluminium under customs tariff subheading 7616 99 90 99 or as a container under customs tariff subheading 8609 00 90 00.

The transport system is used as a safe method for transporting pipes from pipe manufacturers to oil and gas drilling rigs by various modes of transport (truck, rail and ship) without repacking in transit.

The system consists of a number of aluminium lifting profiles, two steel lifting poles (right and left) per lifting profile and two steel M20 bolts per lifting profile to secure them. The lifting profiles come in the shape of an aluminium beam with a number of cradle-like holes suitable for a specific diameter of pipe. Once the pipes have been placed in the holes, a lifting profile is placed on top of the pipes, after which a new layer can be placed. The two lifting poles are each equipped with an eyelet through which a sling is inserted when the transport system is to be moved away from the means of transport. The system has a robust design which allows multiple use.

The system is imported with all its parts together, but at the time when it is imported, it is unassembled.

When the TubeLock® transport system is not in use (i.e. pipes are not loaded in it), it can be disassembled and stored in a transport box, thereby taking up limited space.

Material prepared by Global Gravity ApS regarding TubeLock® is enclosed as **Annexes 1–3 in the case file**. The material contains a number of pictures of the TubeLock product, for example Annex 1, page 4, Annex 2, pages 5 and 7, and Annex 3, page 21.

On 28 February 2014, Global Gravity ApS applied to the then SKAT (now the Skattestyrelsen (Danish Tax Administration)) for a binding tariff information decision in respect of TubeLock®.

In its decision of 15 August 2014, the Danish Tax Administration found that TubeLock® should be classified as an article of aluminium under custom tariff subheading 7616 99 90 99.

On 3 November 2014, Global Gravity ApS appealed against the Danish Tax Administration’s decision to the Landsskatteretten (National Tax Tribunal, Denmark). In the appeal, the defendant stated that, in the company’s view, TubeLock® should be classified as a container under customs tariff subheading 8609 00 90 00.

In its decision of 2 December 2019, the National Tax Tribunal ruled that TubeLock should be classified under subheading 8609 00 90 00 for the following reasons:

'The case concerns a system for transporting pipes from the place of production to the place of use without the pipes having to be repacked in transit. The system's robust design allows for multiple use.'

Based on the objective properties and characteristics of the transport system, the Tax Appeals Administration considers that the transport system falls within the definition of containers as described in heading 86.09 of the Combined Nomenclature and the explanatory notes thereto. The fact that the transport system is not equipped with fittings as such does not mean that the transport system falls outside the definition of a container in the Combined Nomenclature and the explanatory notes thereto. In this regard, it is highlighted that the lifting poles are fitted with eyelets through which a sling is inserted, facilitating the movement and attachment of the transport system to a means of transport.'

The Tribunal considers that the transport system is produced in such a way that the lifting profiles and the lifting poles only function as a tubular transport system when assembled and that the parts are therefore not usable separately.'

In the light of the above, the Tribunal considers that the transport system should be classified as a container that is unassembled at the time of importation.'

The transport system is therefore to be classified under CN heading 86.09 in accordance with General Rule 2(a).'

The Tribunal therefore considers that the transport system is to be classified under CN heading 8609.00.90.00: Containers (including containers for the transport of fluids and gases) specially designed and equipped for carriage by one or more modes of transport: Other.'

The applicant, Skatteministeriet Departementet (Department of the Danish Ministry of Taxation), by means of the application of 28 February 2020, brought an action against the decision of the National Tax Tribunal of 2 December 2019 pursuant to Section 49 of the Skatteforvaltningsloven (Danish Tax Administration Act).

The applicant claims that 'TubeLock' should be classified under customs tariff subheading 7616 99 90 99.

The defendant argues that the action should be dismissed.

LEGAL BASIS

Heading text

Subheading 7616 99 90 99

Chapter 76 of the EU's Common Customs Tariff (TARIC) deals with aluminium and articles of aluminium.

Headings 7601 to 7615 cover various specific aluminium articles, such as unalloyed aluminium, aluminium wire, etc.

Heading 7616 is a collective heading which covers 'other articles of aluminium'.

Subheading 7616 10 covers a number of specific goods such as nails, tacks etc.

Subheading 7616 99 90 relates to 'other' items and reads as follows:

'7616 99 90	--- Other:
	----- Handmade
7616 99 9091	--- Aluminium radiators and elements or sections of which such radiators are composed, whether or not such elements or sections are assembled in blocks 6%
7616 99 90 99	---- Other 6%
	---- Other
7616 99 90 10	---- Collars, flanges and other devices for fixing, jointing, clamping or spacing, for use in certain types of aircraft
7616 99 90 15	---- Honeycomb aluminium blocks for use in the manufacture of aircraft parts
7616 99 90 20	---- "Quick change" apparatus for transforming passenger transport aeroplanes into goods transport aeroplanes and vice versa, for use in certain types of aircraft 6%.
7616 99 90 25	---- Metallised film
	- consisting of eight or more layers of aluminium (CAS RN 7429-90-5) of a purity of 99.8% or more, - with an optical density of each aluminium layer of not more than 3.0

	<ul style="list-style-type: none"> - with each aluminium layer separated by a resin layer, - on a carrier film of PET, and - on rolls of up to 50 000 metres in length 6%
7616 99 90 30	---- Plates and sheets of variable thickness of widths of 1 200 mm or more, for use in certain types of aircraft
7616 99 90 60	---- Disc (target) with deposition material, consisting of molybdenum silicide:
	<ul style="list-style-type: none"> - containing 1 mg/kg or less of sodium and - mounted on a copper or aluminium support 6%

7616 99 90 70	---- Connecting components for use in the production of helicopter tail rotor shafts 6.5%
7616 99 90 77	---- Television pedestal stands with or without bracket for fixation to and stabilization of television cabinet case/body 6.5%
7616 99 90 91	---- Aluminium radiators and elements or sections of which such radiator is composed, whether or not such elements are assembled in blocks 6%
7616 99 90 99	---- Other 6%

Subheading 8609 00 90 00

Chapter 86 of TARIC has the following heading:

'Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds.'

Headings 8601 to 8608 cover a variety of goods such as locomotives, work and service vehicles, etc.

Heading 8609 is worded as follows:

'8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more
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	modes of transport
8609 00 10 00	- Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom) 0
8609 00 90 00	- Other'

Explanatory notes to the World Customs Organisation (WCO) nomenclature

The explanatory notes to the WCO Nomenclature contain the following comments about heading 7616:

*'This heading covers all articles of aluminium **other than** those covered by the preceding headings of this Chapter, or by Note 1 to Section XV, or articles specified or included in **Chapter 82 or 83**, or more specifically covered elsewhere in the Nomenclature.'* (original emphasis).

As regards heading 8609, the explanatory notes to the WCO Nomenclature state:

'These containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.g. road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etc.) to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the "door- to-door" transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly.

The more usual type, which may be of wood or metal, consists of a large box equipped with doors, or with removable sides.

The principal types of container include:

- (1) Furniture removal containers.*
- (2) Insulated containers for perishable foods or goods.*
- (3) Containers (generally cylindrical) for the transport of liquids or gases. These containers fall in this heading **only** if they incorporate a support enabling them to be fitted to any type of transporting vehicle or vessel; otherwise they are classified according to their constituent material.*
- (4) Open containers for bulk transport of coal, ores, paving blocks, bricks, tiles, etc. These often have hinged bottoms or sides to facilitate unloading.*

(5) *Special types for particular goods, especially for fragile goods such as glassware, ceramics, etc., or for live animals.*

Containers usually vary in size from 4 to 145 m³ capacity. Certain types are however smaller, but their capacity is not normally less than 1 m³.

*The heading **excludes**:*

(a) *Cases, crates, etc., which though designed for the “door-to-door” transport of goods are not specially constructed as described above to be secured to the transporting vehicle, aircraft or vessel; these are classified according to their constituent material.*

(b) *Road-rail trailers (intended mainly for use as road trailers, but so designed that they may be transported on special railway wagons fitted with guide rails) (heading 87.16).’ (original emphasis)*

PARTIES’ SUBMISSIONS

The applicant’s submissions

In the Danish Government’s view, the product in question (known as TubeLock) should be classified under customs tariff subheading 7616 99 90 99.

TubeLock cannot be classified under customs tariff subheading 8609 00 90 00

Classifying a product in a subheading under heading 8609 requires, according to the wording of the heading, two conditions to be satisfied. Firstly, it must be a container. Secondly, it must be a container specially designed and equipped for carriage by one or more modes of transport.

In the Danish Government’s view, TubeLock does not satisfy either of these conditions and, therefore, classification of TubeLock under subheading 8609 00 90 00 is excluded.

TubeLock is not a container

It follows from a natural linguistic understanding of the word ‘container’ that, in order to be described as a container, a product must be capable of holding one or more other objects or liquids. This implies that a container must necessarily have a base and sides made of solid material capable of enclosing the objects or liquids which the container is intended to hold.

The understanding of this word is supported by the fact that the English version of the nomenclature uses the word ‘container’. This word is inserted in brackets after

the word ‘godsbeholder’ [container] in the subheading of the Danish version of the nomenclature, thereby indicating that both words are used as synonyms. The English word ‘contain’ can be translated by the Danish word ‘indeholde’. In order to describe something as a container, it must therefore be capable of containing (enclosing) something else. A container has, in the usual sense of the term, a volumetric capacity. TubeLock consists, as described in section 1 above, of a number of horizontal lifting profiles attached to steel vertical lifting poles. The specific number of lifting profiles required for a set of pipes depends on the length and thickness of the pipes. In all cases, however, the lifting profiles cover only a fraction of the surface of the pipes and are not connected to each other in any way other than by the pipes which are placed in them when the system is in use.

Since TubeLock does not have a base or any sides made of solid material and the lifting profiles make contact with only a very small part of the surface of the pipes, TubeLock cannot be said to contain or enclose the pipes which the system is intended to secure. TubeLock has no internal volumetric capacity and it therefore makes no linguistic sense to describe TubeLock as a container. TubeLock should be described instead as a stand or holder which bears – but does not contain or enclose – the pipes.

The fact that TubeLock cannot be described as a container is supported by the explanatory notes to heading 8609, which state, among other things, that the most common type of container is made of wood or metal and consists of a large box with doors or removable sides. Immediately afterwards, the explanatory notes list five examples of containers covered by the heading. The list is not exhaustive. However, all five examples relate to articles which enclose the goods transported in them. Therefore, the list of examples in the explanatory notes supports the view that the heading is not intended to cover articles other than the usual types of containers.

The fact that one of the five examples of containers is ‘*Open containers for bulk transport*’ does not support the view that an article which – like TubeLock – does not enclose the goods to be transported can be considered to be a container. It is therefore clear from the examples given of unpackaged goods (coal, ore, paving blocks, bricks and tiles) that what is meant are containers with a base and sides made of solid material, but which are not closed on top.

This is also underlined by the second point relating to the example, where it is stated that the open containers in question often have ‘*hinged bottoms or sides to facilitate unloading*’ (italics added here).

The explanatory notes to heading 8609 also state that containers generally have a capacity of between 4 and 45 m³ and that certain types are smaller but rarely have a capacity of less than 1 m³. It is therefore assumed in the explanatory notes that the containers covered by this heading have a volume. The fact that the word ‘container’ in heading 8609 is to be understood as covering only articles with sides and a base made of solid material capable of holding objects or liquids is

further supported by the fact that Section 73 of the Combined Nomenclature – which covers items made of iron and steel – contains a heading (heading 7310) which covers *'Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres.'* However, all the examples of containers given in the heading text are articles which have a base and sides made of solid material. Furthermore, the heading text assumes that, in order to be described as a container, an item must have a volume.

In support of its claim that TubeLock should be regarded as a container for customs tariff purposes, the defendant has relied on a judgment of the United States Court of International Trade concerning the classification of 'platform containers'. The judgment is not binding on the Court of Justice of the European Union (or on the Danish courts) in its interpretation of heading 8609 of the Combined Nomenclature. For this reason alone, the judgment is irrelevant to the present case.

The platform containers at issue in the case mentioned above also had bases made of solid material and are therefore not comparable to TubeLock in any event.

In the Danish Government's view, the interpretation of the word 'container' presented in that judgment as any object used to *'keep within limits: hold back or hold down'* other objects is incompatible with a common linguistic understanding of the word and is in fact so broad that any object intended to hold other objects during transport may be described as a container for customs tariff purposes. The Danish Government is of the opinion that heading 8609 clearly has no such content. It should also be noted, for the record, that in the US case it was not disputed that the platform containers in question were specially designed and equipped for carriage by one or more modes of transport and therefore met the requirements set out in the heading text in that respect. This is not the case in the present instance.

In the light of what has just been said, the Danish Government considers that TubeLock cannot be described as a container within the meaning of that term in heading 8609 and that, for that reason alone, the product cannot be classified under subheading 8609 00 90 00.

TubeLock is not specially designed or equipped for carriage by one or more modes of transport

The text in heading 8609 states that the containers covered by the heading must be *'specially designed and equipped for carriage by one or more modes of transport'*.

The condition is specified in the explanatory notes, which state that, in order to be covered by that heading, a container must have fittings installed to facilitate its

movement and its attachment to a means of transport. Examples of such fittings are hooks, rings, supports, castors, etc.

TubeLock's lifting poles have an eyelet fitted at the top through which a chain can be inserted.

This enables TubeLock to be loaded onto, for example, a lorry or a ship by means of a crane.

However, the eyelets of the lifting poles are not used for attachment to a means of transport. The chains (if any) inserted through the eyelets are therefore simply placed on top of the top layer of pipes, just as described in the TubeLock user manual (Annex 3, pages 17-18), which states that when packing pipes, the chains should simply be placed on top of the pipes.

In the light of this, Global Gravity ApS acknowledged in its appeal to the Tax Appeals Agency that TubeLock is not equipped with fittings enabling TubeLock to be attached to a means of transport and that the product therefore does not comply with the relevant conditions described in the explanatory notes.

As TubeLock is – undisputedly – not equipped with any fittings facilitating attachment to a means of transport, the product is not specially designed and equipped for carriage by one or more modes of transport.

With reference to a series of binding classification information decisions issued by the customs authorities in the Netherlands and the United Kingdom, the defendant considers that, despite the explicit statement to that effect in the explanatory notes to heading 8609, it is not a requirement in order for an article to be classified under heading 8609 that the article be equipped with fittings for attachment to a means of transport.

Binding classification information decisions from the authorities of other countries are not binding on the Court of Justice of the European Union (or the Danish courts) and cannot, of course, result in this requirement being disregarded.

Moreover, it cannot be deduced from any of the binding classification information decisions submitted by the defendant in the course of the proceedings that the articles classified under heading 8609 are not equipped with fittings for attachment to a means of transport.

It follows from the settled case-law of the Court of Justice that the explanatory notes to the WCO Nomenclature contain important, albeit non-binding, contributions to the interpretation of the scope of the various customs tariff headings and that the explanatory notes can be disregarded only if they are inconsistent with the heading texts in the Combined Nomenclature or alter their scope, as indicated in paragraph 37 of the judgment in Case C-15/05, *Kawasaki Motors*.

The explanatory notes to heading 8609 of the WCO Nomenclature are, in the Danish Government's view, consistent with the heading text and do not restrict its scope. There is therefore no basis for disregarding the explanatory notes in this case.

It should be noted in this respect that heading 8609, based on its wording, does not cover any container, but only containers '*specifically designed and equipped for carriage by one or more modes of transport*'.

Therefore, it is the heading text itself which requires containers covered by the heading to be specifically designed and equipped for carriage by one or more modes of transport.

This reflects exactly a common linguistic understanding of the phrase '*specifically designed and equipped for carriage by one or more modes of transport*', with the explanatory notes requiring, in order to meet this requirement, that containers should have fittings installed to facilitate their movement and attachment to a means of transport.

For this reason also, TubeLock cannot be classified under subheading 8609 00 90 00.

TubeLock should be classified under customs tariff subheading 7616 99 90 99

TubeLock's lifting profiles are made of aluminium, while the bolts and lifting poles are made of steel.

It is therefore a composite product consisting of different materials.

According to Rule 3(b) of the General Rules, when Rule 3(a) is not applicable for classification purposes, such articles are to be classified as if they consisted of the material which gives them their character.

When making this assessment, according to the settled case-law of the Court of Justice, it should be examined whether the removal of one of the components preserves the characteristics of the article, see for example paragraph 31 of the judgment in Case C-173/08, *Kloosterboer Services BV* or paragraph 21 of the judgment in Case C-250/05, *Turbon International*. It also follows from paragraphs 32 and 22 of those judgments, respectively, that the characterising factor may be determined, for example, by the volume, quantity, weight or value of the material or stock or by the importance of one of the materials for the use of the article.

The aluminium lifting profiles must be considered as being characteristic of TubeLock. It should be noted in this regard that the steel bolts and lifting poles are many times smaller than the lifting profiles.

Furthermore, the lifting poles and bolts appear to be a standard article, while the lifting profiles are made to fit different pipe sizes.

As there is no basis for classifying TubeLock as a container under subheading 8609 00 90 00, the article should be classified as an article of aluminium under subheading 7616 99 90 99.

The defendant's submissions

The defendant claims, in essence, that the product TubeLock® is correctly classified under customs tariff subheading 8609 00 90 00 as a container.

Classification under a subheading of heading 8609 requires, according to the wording of the heading, that the 'article' is a container and that the container is specially designed and equipped for the carriage of one or more modes of transport.

TubeLock® falls within the criteria of the product description.

As regards heading 8609, the explanatory notes to the WCO Nomenclature state, inter alia:

'These containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.g. road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etc.) to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the «door-to-door» transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly.'

The defendant claims that the TubeLock® container transport system falls within this description because TubeLock® has the following objective characteristics and properties:

- TubeLock® is a specially designed container;
- TubeLock® is equipped for use with one or more transport modes;
- TubeLock® in its assembled state is equipped with a sling and aring (eyelet) attached to the lifting poles, which facilitate moving and attaching to a means of transport;
- TubeLock® is suitable for transporting pipes (goods) from door to door without repacking during shipment; and
- TubeLock® is reusable (multiple times) thanks to its robust design.

The applicant claims that the TubeLock® container transport system is not a container covered by CN heading 8609, since a container must have a fixed base and fixed sidewalls, according to the WCO explanatory notes.

The defendant disputes that there is any support for this restrictive interpretation of the WCO explanatory notes.

On the contrary, the wording of the explanatory notes is characterised by a number of examples being given, which must be understood as a non-exhaustive indication of what may constitute a container. Consequently, the article description clearly refutes a restrictive interpretation of what constitutes a container.

For example, it can be stated that there is a very common and widely used 'container' called a 'Platform Container'. A Platform Container does not have any (i) sides, (ii) ends or (iii) top. A Platform Container is categorised worldwide as a container covered by WCO Nomenclature Chapter 8609 and is therefore covered by EU CN Chapter 8609.

It may be noted that in the 2010 case of *Pacific Northwest Equipment v United States (Customs and Border Protection)*, the US courts found that a platform container without sides, ends or top was correctly classified as a container under heading 8609. The case concerned a dispute between Pacific Northwest Equipment and the US Customs Service, which wished to impose duties on platform containers that Pacific Northwest Equipment wished to import into the USA from Korea as containers under HTSUS (Harmonized Tariff Schedule of the United States) subheading 8609.00.00 (which is based on WCO 8609).

In the above judgment, the US court considered, inter alia, how the WCO explanatory notes to heading 8609 should be interpreted in relation to the concept of a container:

'First, Defendant [US Customs and Border Protection] claims this EN [8609] requires containers to have a "measurable ... cubic capacity," which, according to Defendant, refers to "the amount of volume which a container encloses [, and] is determined by multiplying length times width times depth." (Def.'s MSJ at 12-13.)

Relying on this definition of cubic capacity, Defendant maintains that platform containers "do not, and cannot ever, have any cubic carrying capacity," because they lack "walls (sides), overhead (top), [and] doors (ends)." (Id. at 13.) However, contrary to Defendant's assertions, EN 86.09 contains no explicit requirement that containers have a «measurable cubic capacity».'

Furthermore, it should be noted that, in its argument, the applicant tries to suppress the fact that the TubeLock® container transport system precisely encloses the pipes and secures them in transit.

Secondly, the applicant claims that the TubeLock® freight container transport system is not a container covered by heading 8609 as it is not equipped with fittings that facilitate moving and securing it to a means of transport.

The defendant disputes that, in order for a product to be classified as a container under CN heading 8609, the container must be equipped with fittings for attachment to a means of transport.

In support of its action, the defendant has relied on a series of Binding Tariff Information (BTI) decisions from various EU Member States.

Furthermore, the defendant maintains that the Court of Justice has consistently held in its settled case-law that the WCO explanatory notes merely ‘provide useful guidance for the classification of goods’.

It is therefore disputed that the guidance provided in the WCO explanatory notes constitute mandatory conditions which must be satisfied by a product for it to be classified under EU CN Chapter 8609.

Lastly, the defendant claims that it is clear from the WCO explanatory notes at the end of heading 7616 that an article cannot be classified under that heading if the article description for aluminium goods is described more precisely elsewhere in the nomenclature.

Therefore, according to the explanatory notes, heading 7616 cannot be used at all in the circumstances, when subheading 8609 00 90 00 contains a more precise description of the article.

This means that the WCO explanatory notes to heading 7616 and heading 8609 also unequivocally support the classification of TubeLock® under heading 8609, as did the article description of the goods under the customs tariff heading CN 8609.

The court delivered the following

ORDER:

The parties agree that neither Danish nor EU case-law has previously addressed the interpretation of the term ‘container’ and, therefore, the scope of heading 8609 of the Combined Nomenclature.

On the basis of the foregoing, it is considered necessary for the purposes of the present case to answer the questions below referred for a preliminary ruling.

It is hereby ordered:

The district court will request that the following questions be referred to the Court of Justice of the European Union for a preliminary ruling:

1) What criteria must be applied in order to determine whether an article constitutes a container under subheading 8609 00 9000 of the Combined Nomenclature of the Common Customs Tariff, as set out in Annex I to Commission Regulation (EU) No 1001/2013 of 4 October 2013 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, including:

a) whether these criteria, each viewed in isolation, can lead to the classification of an article as a container;

b) whether an overall assessment of criteria should be made in order to determine whether an article should be classified as a container, so that the fulfilment of several criteria – but not all criteria – results in the article being classified as a container;

or

c) whether all the criteria must be met cumulatively before an article can be classified as a container?

2) Should the term ‘container’ under subheading 8609 00 9000 of the Combined Nomenclature of the Common Customs Tariff, in the version set out in Annex I to Commission Regulation (EU) No 1001/2013 of 4 October 2013 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, be interpreted as covering an article which is a system for transporting pipes, consisting of a number of aluminium lifting profiles, two steel lifting poles per lifting profile and two M20 bolts per lifting profile used to secure the lifting profiles. The pipes are placed on top of the lifting profiles. A new set of lifting profiles are added and then pipes are placed on top of those lifting profiles, and so on until the desired quantity of pipes is packed. A set of lifting profiles are always used to finish the system. Once the pipes are finished being packed in the lifting profiles, steel chains are attached to the lifting poles through each of the four corners (via eyelets on the lifting poles) and the article is ready to be loaded either by crane or by forklift truck if transport is by land.’

[...]
