Commission Implementing Regulation (EU) 2020/712 of 25 May 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

COMMISSION IMPLEMENTING REGULATION (EU) 2020/712

of 25 May 2020

amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1), point (e), thereof,

Whereas:

(1) Regulation (EEC) No 2658/87 established a nomenclature of goods (hereinafter referred to as the 'CN'), which is set out in Annex I to that Regulation.

(2) Subheading 2403 99 10 of the CN covers 'chewing tobacco and snuff', which are smokeless tobacco products.

(3) Regulation (EEC) No 950/68 of the Council[(2)], which laid down the Common Customs Tariff, the predecessor of the CN, was adopted in only four languages: German, French, Italian and Dutch. In those language versions, the products now referred to in subheading 2403 99 10 are referred to as 'Kautabak und Schnupftabak' in German, as 'tabac à mâcher et tabac à priser' in French, as 'tabacco da masticare e tabacco da fiuto' in Italian and 'pruimtabak en snuif' in Dutch.

(4) In the English version of the Common Customs Tariff, which dates from 1973 and thus postdates the German, French, Italian and Dutch language versions, the products now referred to in subheading 2403 99 10 are referred to as 'chewing tobacco and snuff'.

(5) In English, the word 'snuff', when used about tobacco products, means a preparation of pulverized tobacco to be inhaled through the nostrils, chewed, or placed against the gums. The English language version of the CN and some other language versions have thus led to confusion as to whether the term 'snuff' should be restricted to products that can be inhaled through the nose or also include preparations of pulverized tobacco that can be placed against the gums.

(6) All different language versions of Union acts are authentic, but later language versions cannot expand or restrict the scope of Union Acts that predate those later language versions.

(7) It is clear from the German, French, Italian and Dutch language versions that the intention of the legislator was to restrict the products referred to in subheading 2403 99

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/712. (See end of Document for details)*

10 of the CN to chewing tobacco and tobacco products that can be inhaled through the nose. In order to ensure a uniform interpretation of the CN throughout the Union and thus to ensure legal certainty, the wording of subheading 2403 99 10 should therefore be amended to clarify that the meaning of the terms 'snuff' should be restricted to nasal tobacco.

(8) Regulation (EEC) No 2658/87 should therefore be amended accordingly.

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

HAS ADOPTED THIS REGULATION:

Article 1

The row for CN code 2403 99 10 of Chapter 24 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87 is replaced by the following:

2403 99 10	--- Chewing tobacco and snuff (nasal tobacco)	41,6	—

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2021.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 25 May 2020.

For the Commission,

On behalf of the President,

Philip KERMODE

Acting Director-General

Directorate-General for Taxation and Customs Union