Commission Implementing Regulation (EU) 2018/837 of 31 May 2018 concerning the classification of certain goods in the Combined Nomenclature

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concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

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

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

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87[(2)], it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.

(4) It is appropriate to provide that binding tariff information issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at 3 months.

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

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of 3 months from the date of entry into force of this Regulation.

Article 3

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

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

Done at Brussels, 31 May 2018.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/837. (See end of Document for details)*

ANNEX

Description of the goods	**Classification (CN code)**	**Reasons**
(1)	**(2)**	**(3)**
A product composed of the following ingredients (% by weight): — water 41,6, — sugar 18,1, — glycerin 15,1, — citric acid 13,9, — maltodextrine 4,1, — ascorbic acid 3,0, — steviol glycosides 1,8, — natural flavors 1,1, — minor quantities of vitamins B_6, B_{12} and folic acid (B_9). The product is a non-alcoholic, aromatised, and coloured liquid that is used as a food supplement after dilution. It is not directly drinkable. The product is presented to be used for supporting the immune system and providing energy to the human body. The daily dose of the product is two millilitres, which has to be diluted before consumption. Such a daily dose includes 40 mg of vitamin C, 1 mg of vitamin B_6, 200 µg of folic acid and 2 µg of vitamin B_{12}. The product is presented in a 60 ml plastic bottle with a dripping device for retail sale.	2106 90 98	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 2106, 2106 90 and 2106 90 98. Classification in Chapter 30 as a medicament is excluded as specific diseases, ailments or their symptoms for which the product is to be used are not indicated. Therefore, the product does not fulfil the requirements of Additional note 1 to Chapter 30, first paragraph, point (a). Classification as a beverage under Chapter 22 is excluded as the product is not directly drinkable (see also the Explanatory Notes to the Combined Nomenclature to Chapter 22, General, second paragraph, second sentence). The product contains a sweetener, different vitamins and a high quantity of glycerin. Therefore, it has a more complex composition than a simple sugar syrup covered by subheadings 2106 90