Commission Implementing Regulation (EU) 2018/549 of 6 April 2018 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) 2018/549

of 6 April 2018

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)(e) thereof,

Whereas:

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

(2) Additional note 6 to Chapter 17 of the Combined Nomenclature defines 'inulin syrup' for the purposes of CN subheadings 1702 60 80 and 1702 90 80. It is an immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state a definite amount of fructose in free form or as sucrose.

(3) On the Commission's initiative, on the basis of Article 12(3) of Regulation (EEC) No 2658/87 and Article 7(a)(ii) of Regulation (EU) No 1294/2013 of the European Parliament and of the Council[(2)], the 'Proficiency Test on Sugars and Sugar Containing Products 2016'[(3)] has been performed in the framework of Action 2[(4)] of the Customs Laboratories European Network. It revealed that customs laboratories in the Union interpret the phrase 'fructose in free form or as sucrose' mentioned in Additional note 6 to Chapter 17 differently.

(4) The text of that Additional note should therefore be clarified. The quantity of present sugars — expressed on the dry matter — should be determined by the High Performance Liquid Chromatography method which is the most precise method available.

(5) In the interest of maintaining legal certainty, it is necessary to amend that Additional note by adding a new paragraph to the existing text.

(6) In order to ensure uniform interpretation of the Combined Nomenclature throughout the Union with regard to the definition of inulin syrup covered by CN subheadings 1702 60 80 and 1702 90 80, Additional note 6 to Chapter 17 of the Combined Nomenclature should be amended.

(7) Annex I to Regulation (EEC) No 2658/87 should therefore be amended accordingly.

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

HAS ADOPTED THIS REGULATION:

Article 1

In Additional note 6 to Chapter 17 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87, the following paragraph is added:

The quantity of "fructose in free form or as sucrose" shall be determined using the formula F + 0,5 S/0,95 calculated on the dry matter, where "F" is the fructose content and "S" is the sucrose content, as determined by the High Performance Liquid Chromatography method..

Article 2

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

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

Done at Brussels, 6 April 2018.

For the Commission

The President

Jean-Claude JUNCKER