Commission Implementing Regulation (EU) 2018/198 of 7 February 2018 repealing Implementing Regulation (EU) No 716/2012 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2018/198

of 7 February 2018

repealing Implementing Regulation (EU) No 716/2012 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 certain goods.

(2) By Implementing Regulation (EU) No 716/2012[(3)], the Commission classified two kinds of encapsulated colostrum powders under heading 1901 of the Combined Nomenclature as 'food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included'. Classification of the products under heading 2106 of the Combined Nomenclature was excluded as the Commission took the view that the wording of heading 1901 described the products at issue more specifically than the wording of heading 2106.

(3) By Implementing Regulation (EU) 2017/1343[(4)], the Commission introduced a new additional note 4 to Chapter 19 of the Combined Nomenclature to ensure that the classification of certain edible food preparations complies with the case law of the Court of Justice of the European Union. In accordance with the new additional note 4 to Chapter 19 of the Combined Nomenclature, the encapsulated colostrum powders concerned by Implementing Regulation (EC) No 716/2012 are to be classified under heading 2106.

(4) As a consequence, Implementing Regulation (EU) No 716/2012 should be repealed in order to avoid potential divergences in tariff classification of encapsulated colostrum powders and to ensure the uniform application of the Combined Nomenclature within the Union.

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2018/198. (See end of Document for details)*

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 716/2012 is repealed.

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, 7 February 2018.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union