Commission Implementing Regulation (EU) 2017/1344 of 18 July 2017 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) 2017/1344

of 18 July 2017

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 the 'CN'), which is set out in Annex I to that Regulation.

(2) The current wording of Additional notes 4 and 5 to Chapter 17 as well as Additional notes 3 and 4 to Chapter 21 of the Combined Nomenclature refers to Article 42 of Commission Regulation (EC) No 951/2006[(2)] setting out the methods for the calculation of the sucrose content of raw sugar and certain syrups.

(3) Paragraphs 2, 3 and 4 of Article 42 of Regulation (EC) No 951/2006 will be deleted with effect from 1 October 2017 due to the amendment of the sugar production quota system, following changes in the agricultural policy. Consequently, the references to Article 42 of Regulation (EC) No 951/2006 in the Additional notes 4 and 5 to Chapter 17 as well as Additional notes 3 and 4 to Chapter 21 will become defunct.

(4) In the interest of legal certainty and in order to avoid the creation of a legal void, it is necessary to amend those Additional notes and to integrate the applicable analytical methods directly into those notes.

(5) In light of improvements in the analytical methods for the determination of sugar content, the analytical method currently used for the purposes of calculating the sugar content of certain products falling under Chapter 17, which may be influenced by the sample matrix or interfering compounds, should be replaced by the high performance liquid chromatography method (the 'HPLC method').

(6) However, for a number of other products falling under Chapter 17, as well as products falling under Chapter 21, where the sugar content is not solely based on sucrose, fructose, glucose and maltose due to the presence of other sugars, the HPLC method cannot be applied. For those products, the sucrose content, including other sugars

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1344. (See end of Document for details)*

expressed as sucrose, should be determined by the refractometry method in accordance with the Annex to Commission Implementing Regulation (EU) No 974/2014[(3)].

(7) In order to ensure the uniform interpretation of the Combined Nomenclature throughout the Union with regard to determining the sugar content of certain products, Additional notes 4 and 5 to Chapter 17, as well as Additional notes 3 and 4 to Chapter 21 of Part Two of the Combined Nomenclature should be amended.

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

(9) Paragraphs 2, 3 and 4 of Article 42 of Regulation (EC) No 951/2006 will be repealed with effect from 1 October 2017. This Regulation should therefore apply from the same date.

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

HAS ADOPTED THIS REGULATION:

Article 1

Part Two of Annex I to Regulation (EEC) No 2658/87 is amended as follows:

(a) in Chapter 17, Additional notes 4 and 5 are replaced by the following:

4. *For products of subheadings 1702 20 10, 1702 60 95 and 1702 90 71, the sugar content (sucrose, fructose, glucose and maltose, where the fructose and glucose are expressed in sucrose equivalent) is to be determined by applying the high performance liquid chromatography method (the 'HPLC method'), using the following formula:*

$S + 0,95 \times (F + G) + M$

where:

'S' is the sucrose content determined by the HPLC method;
'F' is the fructose content determined by the HPLC method;
'G' is the glucose content determined by the HPLC method;
'M' is the maltose content determined by the HPLC method.

For products of subheadings 1702 60 80, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Commission Implementing Regulation (EU) No 974/2014[(4)]. For products of subheadings 1702 60 80 and 1702 90 80, the conversion of the results into sucrose equivalent is to be obtained by multiplying the degrees Brix by the coefficient 0,95.

5. *For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, the term 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.*

For products of those subheadings, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Annex to Implementing Regulation (EU) No 974/2014).;

(b) in Chapter 21, Additional notes 3 and 4 are replaced by the following: