Commission Implementing Regulation (EU) 2015/2455 of 21 December 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2455

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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 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)(a) thereof,

Whereas:

(1) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, 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 12(6) of Council Regulation (EEC) No 2913/92[(2)]. That period should be set at three months.

(5) The Customs Code Committee has not issued an opinion within the time limit set by its Chair,

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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2455. (See end of Document for details)*

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three 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, 21 December 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/2455. (See end of Document for details)*

ANNEX

Description of goods		**Classification (CN Code)**	**Reasons**
(1)		**(2)**	**(3)**
A product composed of the meat of different crustaceans and molluscs (in % per weight):		1605 54 00	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 2 to Chapter 16 and the wording of CN codes 1605 and 1605 54 00. The product consists of 'seafood' (meat of different crustaceans and molluscs) a part of which is raw or blanched (heading 0307) while another part is cooked (heading 1605). Such a product is considered a preparation, taking into account that cooking excludes classification in Chapter 3 as the product, even partially, has been prepared by a process not provided for in that Chapter (see also the Harmonised System Explanatory Notes to Chapter 3, General, fifth paragraph). As cuttlefish and squid predominate by weight, the product is classified by application of Note 2 to Chapter 16 under the CN code of Chapter 16 corresponding to the predominant part of the preparation.
— raw squid and cuttlefish entacles	25		
— raw squid and cuttlefish strips	20		
— raw squid rings	20		
— cooked baby yellow clam	20		
— blanched shrimps	15		
The product is presented in frozen state (at a temperature of – 20 °C) in bags of 1 kg (net weight 800 grams).			