Commission Implementing Regulation (EU) 2015/1799 of 5 October 2015 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/1799

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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 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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/1799. (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, 5 October 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) 2015/1799. (See end of Document for details)*

ANNEX

Description of goods	**Classification (CN Code)**	**Reasons**
(1)	**(2)**	**(3)**
A product in the form of powder, put up for retail sale in a plastic box containing 300 g. The recommended daily dose (10 g) consists of (in milligrams): — amino-acids (blend of arginine and citrulline): 5 200 — vitamin C (as ascorbic acid): 500 — L-taurine: 300 — vitamin E (as D-alpha-tocopheryl acetate): 90 — alpha-lipoic acid: 10 — folic acid: 0,4 — lemon balm: 50 — calcium (as $CaCO_3$): 66 The product also contains small amounts of citric acid, sucralose and silicon dioxide. According to the label, the product is a dietary supplement for human consumption which provides	2106 90 92	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional Note 1(a) to Chapter 30 and the wording of CN codes 2106, 2106 90 and 2106 90 92. The product is a preparation presented as a dietary supplement for human consumption, containing vitamins and amino-acids. The product is not intended to diagnose, treat, cure or prevent any disease within the meaning of heading 3004. Even if it contains a level of vitamins C and E significantly higher than the recommended daily allowance, it does not meet the requirements of Additional note 1 (a) to Chapter 30. Classification under CN code 3004 is therefore excluded. As the product is put up in packaging with the indication that it maintains general health or well–being, it is a food preparation not elsewhere specified or included (see also the Harmonized System Explanatory Notes to heading 2106, second paragraph, point (16). The product is therefore to be classified under CN code 2106 90 92 as other food preparation.