COMMISSION IMPLEMENTING REGULATION (EU) 2015/390

of 5 March 2015

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)(a) thereof,

Whereas:

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

(2) The current text of point (a) of Additional note 2 to Chapter 20 of Part Two of the Combined Nomenclature provides for the content of various sugars of a product to be calculated on the basis of a figure indicated by a refractometer using the method laid down in the Annex to Commission Implementing Regulation (EU) No 974/2014 [2].

(3) Products manufactured on the basis of seaweeds and other algae prepared or preserved by processes not provided for in Chapter 12 of Part Two of the Combined Nomenclature, on the basis of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714 of the Combined Nomenclature or on the basis of vine leaves are all classified in Chapter 20 of Part Two of the Combined Nomenclature. When applying the calculation using the refractometric method to those products, they are found to have such a high level of sugar that they are considered to contain added sugar within the meaning of Additional note 3 to that Chapter although they do not contain any added sugar.

(4) In order to ensure a correct classification of such products, it is therefore appropriate to provide for the use of the high performance liquid chromatography (HPLC) method and for the application of an established formula already applied by the customs laboratories for the purposes of calculating the sugar content of those specific products falling under Chapter 20 of Part Two of the Combined Nomenclature.

(5) In order to ensure uniform interpretation of the Combined Nomenclature throughout the Union with regard to measuring the sugar content of various products, point (a) of Additional note 2 to Chapter 20 of Part Two of the Combined Nomenclature should be amended.

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

(7) 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 Chapter 20 of Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87, point (a) of Additional note 2 is replaced by the following:

'(a) The content of various sugars expressed as sucrose (sugar content) of products classified in this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014) at a temperature of 20 °C and multiplied by one of the following factors:

— 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99;

— 0,95 in respect of products of the other headings.

[1] OJ L 256, 7.9.1987, p. 1.

[2] Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).

However, the content of various sugars expressed as sucrose (sugar content) of the following products classified in this Chapter:

— products manufactured on the basis of seaweed and other algae prepared or preserved by processes not provided for in Chapter 12;

— products manufactured on the basis of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714;

— products manufactured on the basis of vine leaves;

corresponds to the figure resulting from a calculation carried out on the basis of measurements which have been obtained applying the high performance liquid chromatography method (the "HPLC method"), using the following formula:

$S + (G + F) \times 0{,}95$;

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.'

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, 5 March 2015.

For the Commission,
On behalf of the President,
Heinz ZOUREK
Director-General for Taxation and Customs Union