

COMMISSION IMPLEMENTING REGULATION (EU) No 826/2011
of 12 August 2011
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 which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.

(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.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

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, 12 August 2011.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 302, 19.10.1992, p. 1.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Tablets in different colours and shapes of animals with an average weight of ca. 950 mg each, put up for retail sale, one tablet consisting of (% by weight):</p> <ul style="list-style-type: none"> — sucrose 61 — starch 2,4 <p>Additionally one tablet has a content of:</p> <ul style="list-style-type: none"> — vitamin A (50 % as retinol acetate: 375 µg and 50 % as beta carotene: 2 252 µg) — vitamin B1 1,05 mg — vitamin B2 1,2 mg — vitamin B3 13,5 mg — vitamin B6 1,05 mg — vitamin B9 300 µg — vitamin B12 4,5 µg — vitamin C 60 mg — vitamin D 10 µg — vitamin E 10 mg <p>Furthermore the following substances are present: stearic acid, maleic acid, magnesium stearate, sodium bisulfite, gluten, cotton-seed oil, silicon dioxide, citric acid, gelatine, calcium carbonate, mono- and diglycerides, natural and artificial fragrances, and food colouring agents.</p> <p>The recommended daily dose indicated on the label is one tablet per day.</p> <p>According to the label the product is for human consumption.</p>	2106 90 98	<p>Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 29, Additional Note 1 to Chapter 30 and the wording of CN codes 2106, 2106 90 and 2106 90 98.</p> <p>Due to its composition the product does not have the characteristics of a sugar confectionery of heading 1704 (see also the Harmonized System Explanatory Notes to Chapter 17, General, point (b)).</p> <p>Due to the presence of substances which are not covered by Note 1(a), (b), (c), (f) or (g) to Chapter 29, the product is to be excluded from that Chapter.</p> <p>The product does not meet the requirements of Additional Note 1 to Chapter 30 as no statements on the use for specific diseases, ailments or their symptoms are given, and therefore cannot be classified under heading 3004.</p> <p>Given its characteristics the product is to be classified as a food preparation of heading 2106.</p>