

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2017/268**of 14 February 2017****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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Articles 57(4) and 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 34(9) of Regulation (EU) No 952/2013. 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.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 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, 14 February 2017.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
<p>A product consisting of white tablets composed of the following:</p> <ul style="list-style-type: none"> — steviol glycosides, — sodium carbonate, — sodium citrate, — leucine. <p>200 tablets (each of 56 mg) put up for retail sale in a pocket dispenser.</p> <p>The product has a caloric value of 0,06 kcal per tablet.</p>	2106 90 92	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(b) to Chapter 38 and the wording of CN codes 2106, 2106 90 and 2106 90 92.</p> <p>In accordance with Note 1(b) to Chapter 38, the product cannot be regarded as a chemical product of Chapter 38 as it contains substances with nutritive value, of a kind used in the preparation of foodstuffs. There is no threshold for the amount of the nutritive value.</p> <p>Steviol glycosides and leucine are regarded as substances with nutritive value (see also the Harmonized System Explanatory Notes (HSEN) to Chapter 38, General, antepenultimate and penultimate paragraph).</p> <p>Preparations (such as tablets) consisting of a sweetener and a foodstuff used for sweetening purposes should be classified under heading 2106 (see also the HSEN to heading 2106, number 10).</p> <p>The product is therefore to be classified under heading 2106 as other food preparation of CN code 2106 90 92.</p>