

COMMISSION REGULATION (EU) No 380/2010
of 30 April 2010
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 codes 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 codes 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 20th day following 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, 30 April 2010.

*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)
Tablets of 1 772 mg, put up for retail sale, one tablet consisting of (% by weight):	2106 90 92	Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 28, Additional Note 1 to Chapter 30 and the wording of CN codes 2106, 2106 90 and 2106 90 92.
— Calcium carbonate 88,9 (corresponding to 630 mg calcium)		Due to the presence of substances which are not covered by Note 1(a), (d) or (e) to Chapter 28, the product is to be excluded from that Chapter.
— Starch 3,5		
— Hydroxypropyl methyl cellulose 2,7		The level of ingested minerals or vitamins (calcium and vitamin D3) according to the recommended daily dose indicated on the label is not significantly higher than the recommended daily allowance to maintain general health or well-being. The product therefore does not fulfil the requirement of Additional Note 1 to Chapter 30, last paragraph, and cannot be classified under heading 3004 (see also the Combined Nomenclature Explanatory Notes (CN EN) to Chapter 30, Additional Note 1, point 3).
— Crospovidone 1,9		
— Maltodextrin 1,3		
— Mineral oil 1,2		
Additionally one tablet has a content of 7 µg = 284 IU (international units) vitamin D3 (cholecalciferol). Other substances are present in quantities less than 1,0 % by weight.		
The recommended daily dose indicated on the label is one tablet per day.		
According to the information on the label the product is used as a preventive treatment for example against osteoporosis and for reinforcement of the bones.		Given its characteristics the product is therefore to be classified as a food preparation of heading 2106.