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(1) Text with EEA relevance.



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(Non-legislative acts)

# REGULATIONS

#### COMMISSION DELEGATED REGULATION (EU) 2021/571

# of 20 January 2021

amending the Annex to Regulation (EU) No 609/2013 of the European Parliament and of the Council as regards the list of substances that may be added to infant and follow-on formula, baby food and processed cereal-based food

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes, and total diet replacement for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No 41/2009 and (EC) No 953/2009 (<sup>1</sup>), and in particular Article 16 thereof,

- (1) The Annex to Regulation (EU) No 609/2013 establishes a Union list of substances that may be added to one or more of the categories of food referred to in Article 1(1) of that Regulation.
- (2) The Annex to Regulation (EU) No 609/2013 currently authorises the addition of calcium L-methylfolate as a source of folate to food for special medical purposes and to total diet replacement for weight control.
- (3) Following an application requesting that the use of calcium L-methylfolate as a source of folate is authorised also in infant formula, follow-on formula, processed cereal-based food and baby food, at the levels necessary to meet the compositional requirements for folate set out by the Union legislation for those foodstuffs, the Commission requested the European Food Safety Authority ('the Authority') to provide an opinion on the safety and bioavailability of that substance when added to the concerned foodstuffs. In its opinion of 27 November 2019 (<sup>2</sup>), the Authority concluded that calcium L-methylfolate is a source from which folate is bioavailable and that it is safe under the proposed uses and use levels for the target population that is infants (< 12 months) and young children (12-< 36 months).
- (4) The Commission considers that the Authority's opinion gives sufficient grounds to establish that calcium L-methylfolate is not of a safety concern as a source of folate when used in infant formula, follow-on formula, processed cereal-based food and baby food at the required levels. Therefore, calcium L-methylfolate should be included in the list set out in Annex to Regulation (EU) No 609/2013, as a source of folate in those categories of foods.

<sup>(&</sup>lt;sup>1</sup>) OJ L 181, 29.6.2013, p. 35.

<sup>(&</sup>lt;sup>2</sup>) EFSA NDA Panel, Scientific Opinion on Calcium l-methylfolate as a source of folate added for nutritional purposes to infant and follow-on formula, baby food and processed cereal-based food, EFSA Journal, doi: 10.2903/j.efsa.2020.5947.

(5) Regulation (EU) No 609/2013 should therefore be amended accordingly.

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EU) No 609/2013 is amended in accordance with the Annex to this Regulation.

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, 20 January 2021.

# ANNEX

The Annex to Regulation (EU) No 609/2013 is amended as follows:

(a) in substance 'Folate', the entry 'calcium-L-methylfolate' is replaced by the following:

'calcium-L- methylfolate	Х	Х	Х	X'
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# COMMISSION DELEGATED REGULATION (EU) 2021/572

#### of 20 January 2021

amending Delegated Regulation (EU) 2016/127 as regards the date of application of certain of its provisions

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 609/2013 of the European Parliament and of the Council of 12 June 2013 on food intended for infants and young children, food for special medical purposes and total diet replacement for weight control and repealing Council Directive 92/52/EEC, Commission Directives 96/8/EC, 1999/21/EC, 2006/125/EC and 2006/141/EC, Directive 2009/39/EC of the European Parliament and of the Council and Commission Regulations (EC) No 41/2009 and (EC) No 953/2009 (<sup>1</sup>), and in particular Article 11(2) thereof,

- (1) Commission Delegated Regulation (EU) 2016/127 (<sup>2</sup>) lays down, amongst others, specific compositional requirements for infant and follow-on formula manufactured from protein hydrolysate. Delegated Regulation (EU) 2016/127 provides that its provisions on infant and follow-on formula manufactured from protein hydrolysates apply from 22 February 2021.
- (2) The use of protein hydrolysates as a source of protein in infant formula and follow-on formula has been allowed under Commission Directive 2006/141/EC (3). However, in its opinion on the essential composition of infant and follow-on formulae (4), the European Food Safety Authority (Authority) noted that the safety and suitability of each specific formula containing protein hydrolysates has to be established by clinical evaluation.
- (3) Only one of the formulae currently on the market has received a positive assessment by the Authority so far. Its composition corresponds to the requirements provided in Delegated Regulation (EU) 2016/127.
- (4) The Authority is currently assessing the safety and suitability of a number of other compositions, corresponding to formulae currently lawfully placed on the market in accordance with Directive 2006/141/EC.
- (5) The requirements provided in Delegated Regulation (EU) 2016/127 may be updated in order to allow the placing on the market of formula manufactured from protein hydrolysates with a composition different from the one already positively assessed, following a case-by-case evaluation of their safety and suitability by the Authority.
- (6) However, the COVID-19 pandemic and the associated public health crisis caused unexpected delays in the scientific assessments of the formulae currently under evaluation by the Authority.
- (7) In order to avoid potential market disruptions, it is necessary to defer the application of the requirements for infant formula and follow-on formula manufactured from protein hydrolysates by a period of time considered appropriate to compensate the effects of the COVID-19 pandemic on the evaluation carried out by the Authority.

<sup>(1)</sup> OJ L 181, 29.6.2013, p. 35.

<sup>(2)</sup> Commission Delegated Regulation (EU) 2016/127 of 25 September 2015 supplementing Regulation (EU) No 609/2013 of the European Parliament and of the Council as regards the specific compositional and information requirements for infant formulae and follow-on formulae and as regards requirements on information relating to infant and young child feeding (OJ L 25, 2.2.2016, p. 1).

<sup>(&</sup>lt;sup>3</sup>) Commission Directive 2006/141/EC of 22 December 2006 on infant formulae and follow-on formulae and amending Directive 1999/21/EC (OJ L 401, 30.12.2006, p. 1).

<sup>(\*)</sup> EFSA NDA Panel (EFSA Panel on Dietetic Products, Nutrition and Allergies), 2014. Scientific Opinion on the essential composition of infant and follow-on formulae. EFSA Journal 2014;12(7):3760.

- (8) In light of the need to avoid market disruptions, this Regulation should enter into force as a matter of urgency on the day of its publication in the *Official Journal of the European Union*.
- (9) Commission Delegated Regulation (EU) 2016/127 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

#### Article 1

Delegated Regulation (EU) 2016/127 is amended as follows:

(1) in Article 13, the first paragraph is replaced by the following:

'In accordance with Article 20(4) of Regulation (EU) No 609/2013, Directive 2006/141/EC is repealed with effect from 22 February 2020. However, Directive 2006/141/EC shall continue to apply until 21 February 2022 to infant formula and follow-on formula manufactured from protein hydrolysates';

(2) in Article 14, the second paragraph is replaced by the following:

It shall apply from 22 February 2020, except in respect of infant formula and follow-on formula manufactured from protein hydrolysates, to which it shall apply from 22 February 2022.'.

Article 2

This Regulation shall enter into force on the day 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, 20 January 2021.

# COMMISSION DELEGATED REGULATION (EU) 2021/573

#### of 1 February 2021

amending Delegated Regulation (EU) 2019/625 as regards import conditions for live snails, for composite products and for casings placed on the market for human consumption

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) (<sup>1</sup>), and in particular Article 126(1) thereof,

- (1) Commission Delegated Regulation (EU) 2019/625 (<sup>2</sup>) lays down the requirements for the entry into the Union consignments of, inter alia, prepared snails.
- (2) According to Article 1(2)(a)(i) and (iii) of Delegated Regulation (EU) 2019/625, third countries exporting consignments of prepared snails to the Union are to be listed, and each consignment of prepared snails is to be accompanied by an official certificate. Similar requirements should also apply to live snails intended for human consumption.
- (3) To clearly identify the snails subject to requirements for entry into the Union, a definition of snails should be introduced in Delegated Regulation (EU) 2019/625.
- (4) Delegated Regulation (EU) 2019/625 should not apply to samples of goods intended for human consumption, imported for the purpose of product analysis and quality testing without being placed on the market and therefore do not represent a risk to public health. Article 1(3) should be amended accordingly. Article 12 of Delegated Regulation (EU) 2019/625 provides for import requirements for consignments of composite products referred to by Harmonised System codes ('HS codes') under certain headings of Part Two of Annex I to Council Regulation (EU) 2017/625. In addition, codes of certain composite products are missing in Article 12 of Delegated Regulation (EU) 2017/625. It is therefore appropriate to add these CN codes.
- (5) Consignments of live snails and of composite products placed on the market for human consumption should be subject to individual certification for entry into the Union to reduce the risk of non-compliance with Union requirements on food safety. Certification of compliance with Union requirements also contributes to reminding food business operators and the competent authorities of third countries or regions thereof of the applicable Union requirements.

<sup>&</sup>lt;sup>(1)</sup> OJ L 95, 7.4.2017, p. 1.

<sup>(&</sup>lt;sup>2</sup>) Commission delegated Regulation (EU) 2019/625 of 4 March 2019 supplementing Regulation (EU) 2017/625 of the European Parliament and of the Council with regard to requirements for the entry into the Union of consignments of certain animals and goods intended for human consumption (OJ L 131, 17.5.2019, p. 18).

<sup>(3)</sup> 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).

- (6) Article 7 of Delegated Regulation (EU) 2019/625 provides for requirements on the manufacturing of raw materials for import of consignments of fresh meat, minced meat, meat preparations, meat products, mechanically separated meat and raw materials intended for the production of gelatine and collagen to avoid a possible public health risk. Bladders and intestines used for the production of casings, are subject to a treatment that eliminates any public health risk. It is therefore appropriate to allow that the raw materials for the production of casings come from slaughterhouses under the supervision of the national competent authorities and Article 7 should be amended accordingly.
- (7) Article 13 of Delegated Regulation (EU) 2019/625 establishes that each consignment of certain listed products may enter the Union only if the consignment is accompanied by an official certificate. Composite products are not included in the list of products that are to be accompanied by an official certificate.
- (8) The risk related to certain categories of composite products depends on the type of ingredients and on their storage conditions. Consignments of such products placed on the market for human consumption should therefore be subject to the individual certification of each consignment for entry into the Union for placing on the market. Certification of compliance with Union requirements may also contribute to reminding food business operators and the competent authorities of third countries or regions thereof of the applicable Union requirements.
- (9) Certain shelf-stable composite products that do not contain any other meat products than gelatine or collagen or highly refined products do not represent a public or animal health risk because of the nature of the treatment required for the manufacture of such meat products. Such composite products should be accompanied by a private attestation instead of an official certificate.
- (10) Delegated Regulation (EU) 2019/625 should therefore be amended accordingly.
- (11) As Articles 12 and 14 of Delegated Regulation (EU) 2019/625 applies from 21 April 2021, the amendments to Articles relevant for these Articles 12 and 14 should also apply from that date,

HAS ADOPTED THIS REGULATION:

#### Article 1

Delegated Regulation (EU) 2019/625 is amended as follows:

(1) in Article 1(2)(d), the following point (v) is added:

'(v) live snails.';

- (2) in Article 1(3) a new point (c) is added:
  - '(c) goods intended for human consumption for the purpose of samples for product analysis and quality testing without being placed on the market.';
- (3) in Article 2, the following point (14)(a) is inserted:
  - '(14)(a) "snails" means snails as defined in point 6.2 of Annex I to Regulation (EC) No 853/2004 and any other species of snails of the family of Helicidae, Hygromiidae or Sphincterochilidae, intended for human consumption;';
- (4) in Article 3, the following point (c) is inserted:
  - (c) live snails referred to by the CN code 0307 60 00 of Part Two of Annex I to Regulation (EEC) No 2658/87.';

- (5) Article 7(d) is replaced by the following:
  - '(d) mechanically separated meat and meat products excluding casings as defined in point 45 of Article 2 of Commission Delegated Regulation (EU) 2020/692 (\*);
  - (\*) Commission Delegated Regulation (EU) 2020/692 of 30 January 2020 supplementing Regulation (EU) 2016/429 of the European Parliament and of the Council as regards rules for entry into the Union, and the movement and handling after entry of consignments of certain animals, germinal products and products of animal origin (OJ L 174, 3.6.2020, p. 379).';
- (6) Article 12(1) is replaced by the following:

'1. Consignments of composite products referred to by the CN codes under headings 1517, 1518, 1601 00, 1602, 1603 00, 1604, 1605, 1702, 1704, 1806, 1901, 1902, 1904, 1905, 2001, 2004, 2005, 2101, 2103, 2104, 2105 00, 2106, 2202, 2208 of Annex I to Regulation (EEC) No 2658/87 shall enter the Union for placing on the market only if each processed product of animal origin contained in the composite products was either produced in establishments that are located in third countries or regions thereof and authorised to export those processed products of animal origin to the Union in accordance with Article 5 or in establishments located in Member States.';

- (7) Article 13(1) is amended as follows:
  - (a) the following point (d) is inserted:
    - '(d) live snails referred to by the CN code 0307 60 00 of Part Two of Annex I to Regulation (EEC) No 2658/87,";
  - (b) the following point (e) is inserted:
    - '(e) composite products referred to in Article 12(2)(a) and (b) with the exclusion of shelf stable composite products that do not contain any other meat product than gelatine, collagen or highly refined products referred to in Section XVI of Annex III to Regulation (EC) No 853/2004.';
- (8) Article 14(1) is replaced by the following:

'1. A private attestation confirming that the consignments comply with the applicable requirements referred to in Article 126(2) of Regulation (EU) 2017/625, prepared and signed by the importing food business operator, shall accompany the consignments of the composite products as referred to in Article 12(2)(b) where the composite products do not contain any other meat products than gelatine, collagen or highly refined products referred to in Section XVI of Annex III to Regulation (EC) No 853/2004, and Article 12(2)(c).'.

## 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.

Article 1(5), (7)(b) and (8) shall apply from 21 April 2021.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 1 February 2021.

# COMMISSION IMPLEMENTING REGULATION (EU) 2021/574

#### of 30 March 2021

amending Implementing Regulations (EU) 2017/375 and (EU) No 540/2011 as regards the conditions of approval of the active substance prosulfuron

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009 concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC (<sup>1</sup>), and in particular Article 13(2)(c) thereof,

- (1) Commission Implementing Regulation (EU) 2017/375 (<sup>2</sup>) renewed the approval of the active substance prosulfuron as a candidate for substitution in accordance with Regulation (EC) No 1107/2009.
- (2) The approval of the active substance prosulfuron, as set out in Part E of the Annex to Commission Implementing Regulation (EU) No 540/2011 (<sup>3</sup>), included a restriction that the use of prosulfuron was to be limited to one application every three years on the same field at a maximum dose of 20 g active substance per hectare.
- (3) In accordance with Article 7(1) of Regulation (EC) No 1107/2009, on 12 October 2016, Syngenta Crop Protection AG submitted an application to the designated rapporteur Member State, France, seeking an amendment to the conditions of approval of prosulfuron in order to remove that restriction. The application was found to be admissible by the designated rapporteur Member State.
- (4) The designated rapporteur Member State assessed the amended use of the active substance prosulfuron in relation to the potential effects on human and animal health and the environment in accordance with the provisions of Article 4 of Regulation (EC) No 1107/2009, and prepared a revised renewal assessment report which was submitted to the European Food Safety Authority ('the Authority') and the Commission on 5 April 2018.
- (5) In accordance with Article 12(1) of Regulation (EC) No 1107/2009, the Authority circulated the revised renewal assessment report to the applicant and to the Member States for comments and made it available to the public. In accordance with Article 12(3) of Regulation (EC) No 1107/2009, additional information was requested from the applicant. France evaluated the additional information and submitted a revised renewal assessment report to the Commission and to the Authority on 28 February 2019.
- (6) On 15 June 2020, the Authority communicated to the Commission its conclusion (<sup>4</sup>) on whether the amended use of the active substance prosulfuron can be expected to meet the approval criteria provided for in Article 4 of Regulation (EC) No 1107/2009.

<sup>&</sup>lt;sup>(1)</sup> OJ L 309, 24.11.2009, p. 1.

<sup>(&</sup>lt;sup>2</sup>) Commission Implementing Regulation (EU) 2017/375 of 2 March 2017 renewing the approval of the active substance prosulfuron, as a candidate for substitution, in accordance with Regulation (EC) No 1107/2009 of the European Parliament and of the Council concerning the placing of plant protection products on the market, and amending the Annex to Commission Implementing Regulation (EU) No 540/2011 (OJ L 58, 4.3.2017, p. 3).

<sup>(&</sup>lt;sup>3</sup>) Commission Implementing Regulation (EU) No 540/2011 of 25 May 2011 implementing Regulation (EC) No 1107/2009 of the European Parliament and of the Council as regards the list of approved active substances (OJ L 153, 11.6.2011, p. 1).

<sup>(\*)</sup> EFSA (European Food Safety Authority), 2020. Conclusion on the peer review of the pesticide risk assessment of the active substance prosulfuron. EFSA Journal 2020;18(7):6181, 20 pp. https://doi.org/10.2903/j.efsa.2020.6181

- (7) The Commission presented an addendum to the review report for prosulfuron and a draft Regulation to the Standing Committee on Plants, Animals, Food and Feed on 23 October 2020.
- (8) The applicant was invited to submit comments on the addendum to the review report.
- (9) It has been established with respect to one or more representative uses of at least one plant protection product containing prosulfuron that, when the plant protection product is applied annually, the approval criteria provided for in Article 4 of Regulation (EC) No 1107/2009 are satisfied. It is therefore appropriate to remove the restriction limiting the use of prosulfuron to one application every three years on the same field at a maximum dose of 20 g active substance per hectare.
- (10) Implementing Regulations (EU) 2017/375 and (EU) No 540/2011 should therefore be amended accordingly.
- (11) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS REGULATION:

# Article 1

# Amendment to Implementing Regulation (EU) 2017/375

Annex I to Implementing Regulation (EU) 2017/375 is amended in accordance with Annex I to this Regulation.

#### Article 2

#### Amendment to Implementing Regulation (EU) No 540/2011

The Annex to Implementing Regulation (EU) No 540/2011 is amended in accordance with Annex II to this Regulation.

#### Article 3

#### Entry into force

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, 30 March 2021.

## ANNEX I

In Annex I to Implementing Regulation (EU) 2017/375, the text of the column 'Specific provisions' is replaced by the following:

For the implementation of the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on prosulfuron including its addendum, and in particular Appendices I and II thereto, shall be taken into account.

In that overall assessment Member States shall pay particular attention to:

- the protection of groundwater, when the substance is applied in regions with vulnerable soil and/or climatic conditions;
- the protection of consumers, taking into account exposure to metabolites of prosulfuron;
- the risk to non-target terrestrial and aquatic plants.

Conditions of use shall include risk mitigation measures, where appropriate.'

# ANNEX II

The text of the column 'Specific provisions' of row 6, prosulfuron, in Part E of the Annex to Implementing Regulation (EU) No 540/2011 is replaced by the following:

For the implementation of the uniform principles, as referred to in Article 29(6) of Regulation (EC) No 1107/2009, the conclusions of the review report on prosulfuron including its addendum, and in particular Appendices I and II thereto, shall be taken into account.

In that overall assessment Member States shall pay particular attention to:

- the protection of groundwater, when the substance is applied in regions with vulnerable soil and/or climatic conditions;
- the protection of consumers, taking into account exposure to metabolites of prosulfuron;
- the risk to non-target terrestrial and aquatic plants.

Conditions of use shall include risk mitigation measures, where appropriate.'

# **COMMISSION IMPLEMENTING REGULATION (EU) 2021/575**

# of 30 March 2021

### 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 Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 (<sup>2</sup>), 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.

#### 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.

<sup>&</sup>lt;sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> 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).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 30 March 2021.

For the Commission Gerassimos THOMAS Director-General Directorate-General for Taxation and Customs Union

# ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
A product, presented as a set for retail sale, consisting of a plastic bottle equipped with an air pump and a nozzle (filling apparatus) along with 100 pieces of multicoloured latex balloons included inside the bottle. The filling apparatus is designed to be filled up with and contain water and is used to pump water into the balloons. When filled with water, the balloons are used as water bombs for outdoor play to entertain children/adults. (See image) (*)	9503 00 99	Classification is determined by general rules 1, 3(c) and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 9503 00 and 9503 00 99. The product is, based on its objective characteristics and properties, intended to be used for the amusement of persons when playing a water battle with filled balloons. It is a set put up for retail sale, in which the component giving the set its essential character cannot be determined. It is to be classified under the heading that occurs last in numerical order among those that equally merit consideration. The balloons are covered by heading 9503. Consequently, classification under heading 8414 or 8424 according to the filling apparatus is excluded. The product is therefore to be classified under heading 9503. Consequently, the product is to be classified under CN code 9503 00 99 as other toys.

(\*) The image is purely for information.



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