COMMISSION IMPLEMENTING REGULATION (EU) No 327/2013

of 8 April 2013

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, 8 April 2013.

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

Product description	Classification (CN code)	Reasons
(1)	(2)	(3)
A product presented in the form of rolls (18 mm × 200 mm), put up for retail sale in a box containing 10 rolls. Each roll weighs 28 g and consists of the following components (% by weight): — dried mugwort (*Artemisia vulgaris*) leaves 95 — other dried herbs (such as salvia) 5 The product is used for the treatment of patients: the rolls are lit and held close to the skin of the patient on specific acupuncture points and are burned to create deeply penetrating heat.	1404 90 00	Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional Note 1 to Chapter 30 and the wording of CN codes 1404 and 1404 90 00. The product consists of different kinds of plants. Consequently, classification as plants and parts of plants of a kind under heading 1211 is excluded (see also the Harmonised System Explanatory Notes to heading 1211). The product is not intended for human consumption. Consequently classification under heading 2106 is excluded. The product does not meet the requirements of Additional Note 1 to Chapter 30. Consequently, it cannot be classified under heading 3004 as a herbal or homeopathic medicinal preparation. The product is not used as perfumery, cosmetics or toilet preparations. Consequently, classification under heading 3307 is excluded. The product is therefore to be classified as vegetable products not elsewhere specified or included under CN code 1404 90 00.