COMMISSION IMPLEMENTING REGULATION (EU) No 198/2014

of 28 February 2014

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 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 12(6) of Council Regulation (EEC) No 2913/92 [2]. 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 12(6) of Regulation (EEC) No 2913/92 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, 28 February 2014.

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

[1] OJ L 256, 7.9.1987, p. 1.

[2] Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product presented in tablets, put up for retail sale in a plastic box containing 30 tablets. The content of each tablet consists of the following components: — bromelain (500 mg), — cellulose, — calcium phosphate, — silica, — magnesium stearate. According to the label the product is presented as a food supplement for human consumption.	2106 90 92	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional Note 5 to Chapter 21 and the wording of CN codes 2106, 2106 90 and 2106 90 92. The product does not exhibit clearly defined prophylactic or therapeutic properties. Consequently, it cannot be classified under heading 3004 as a medicament. As the product is a food preparation presented in the form of measured doses and intended for use as a food supplement, the requirements of Additional Note 5 to Chapter 21 are fulfilled. The product is a preparation of enzymes with added substances and a presentation that renders it suitable for a specific purpose, namely as a food supplement for human consumption (see also the Harmonized System Explanatory Notes to heading 3507, point (C), first paragraph). Consequently, as the product is covered by Additional Note 5 to Chapter 21, classification under heading 3507 as a prepared enzyme is excluded. The product is therefore to be classified under heading 2106 as a food preparation not elsewhere specified or included.