II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/996

of 16 June 2016

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 ([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 Customs Code Committee has not issued an opinion within the time limit set by its Chair,

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, 16 June 2016.

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

ANNEX

Description of goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
A product in powder form consisting of the dried leaves of the moringa tree (*Moringa oleifera*). The product is used as an ingredient in foods (such as creams, sauces, salads, pizzas, meats, soups or spices) or separately to prepare teas or as a food supplement.	1212 99 95	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 1212, 1212 99 and 1212 99 95. Due to the nature of the plant, this product is not intended exclusively for direct consumption as a vegetable, but its use is more diversified and complex: it is used as an ingredient in different foods or separately to prepare teas or as a food supplement. Consequently, *Moringa oleifera* cannot be classified as a vegetable of heading 0712. Classification under heading 1211 is excluded because, although this is a product with positive effects on human health, the main purpose of usage of this product is not 'primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes' as stated in the heading text. Given its characteristics and properties, the product should be classified in CN code 1212 99 95.