COMMISSION IMPLEMENTING REGULATION (EU) 2018/1864

of 28 November 2018

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 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*.

([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).

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

Done at Brussels, 28 November 2018.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX

Description of the goods	Classification (CN Code)	Reasons
(1)	(2)	(3)
A product composed of the following ingredients (% by weight): — fish oil 99,7307, — tocopherols 0,1885, — sunflower oil 0,0808. The fish oil is a mixture of oils made from the following families of fish: *Engraulidae*, *Osmeridae*, *Carangidae*, *Clupeidae*, *Salmonidae* and *Scombridae*. The fish oil is not a fish-liver oil. The tocopherols are intentionally added to the fish oil to prevent lipid oxidation. The sunflower oil acts as a carrier and as a bulking agent for the tocopherols before mixing them with the fish oil. In addition, the sunflower oil ensures that the tocopherols are properly dissolved in the fish oil during mixing. The product is presented in bulk for use in the production of soft gelatine capsules.	1517 90 99	Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and by the wording of CN codes 1517, 1517 90 and 1517 90 99. The product cannot be classified under heading 1504 as a fish oil due to its mixture with sunflower oil as the text of the heading does not allow for mixtures of animal and vegetable oils. Edible mixtures of animal and vegetable oils are to be classified under heading 1517 (see also the Harmonized System Explanatory Notes to heading 1517, first paragraph, point (3)). The product is therefore to be classified under CN code 1517 90 99 as an edible mixture of animal and vegetable oils.