II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2019/921

of 3 June 2019

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, 3 June 2019.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
A product in the form of a tablet, containing 400 mg of S-Adenosyl–L-Methionine disulfate p-toluenesulfonate, of which S-Adenosyl–L-Methionine ('SAMe') is the active ingredient. The product contains also minor quantities of microcrystalline cellulose, magnesium hydroxide, stearic acid, magnesium stearate, colloidal silica anhydrous, calcium oxide and coating components. The product is presented to be used as a food supplement that facilitates normal function of the liver, helps body detox processes and generally supports good emotional health. The recommended daily dosage is one tablet. The product is presented in bulk.	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 content of the active ingredient, 'SAMe', per tablet is not suitable for the prevention and treatment of diseases or ailments. Classification under heading 3004 is therefore excluded. Consequently, the product is a food preparation not elsewhere specified or included (see also the Harmonized System Explanatory Notes to heading 2106, second paragraph, point (16)). The product is therefore to be classified under CN code 2106 90 92 as a food preparation not elsewhere specified or included.