# COMMISSION REGULATION (EC) No 1966/2005

## of 1 December 2005

## amending Regulation (EEC) No 2061/89 concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods.

(3) Commission Regulation (EEC) No 2061/89 of 7 July 1989 concerning the classification of certain goods in the Combined Nomenclature [2] classified product 5 set out in the Annex as a food supplement without taking account of its specific therapeutic and prophylactic properties in the treatment of vitamin C deficiency. Consequently, it is necessary to amend the classification of this product which should be considered as a medicament.

(4) 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 classification of product No 5 in the Annex to Regulation (EEC) No 2061/89 shall be replaced by that in the Annex to this Regulation.

*Article 2*

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, 1 December 2005.

*For the Commission*
László KOVÁCS
*Member of the Commission*

[1] OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Commission Regulation (EC) No 1719/2005 (OJ L 286, 28.10.2005, p. 1).

[2] OJ L 196, 12.7.1989, p. 5. Regulation as amended by Regulation (EC) No 936/1999 (OJ L 117, 5.5.1999, p. 9).

*ANNEX*

| Description | Classification (CN Code) | Reasons |
|---|---|---|
| (1) | (2) | (3) |
| 5. Preparation in the form of tablets put up in packages for retail sale with instructions on dosage and composition, to counter deficiency in vitamin C.<br><br>Each tablet weighing 750 mg contains:<br><br>— Ascorbic acid: 500 mg<br><br>— Rose hip powder, cellulose, vegetable stearine, botanical oil solids, magnesium stearate, silicon dioxide and food glaze containing protein: 250 mg. | 3004 50 10 | Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature, Additional Note 1 to Chapter 30 and by the wording of the CN codes 3004, 3004 50 and 3004 50 10.<br><br>See also the Combined Nomenclature Explanatory Notes to Chapter 30 (General).<br><br>As regards the recommended daily allowance (RDA) for vitamin C (60 mg), each tablet clearly contains a much higher amount of vitamin C (500 mg).<br><br>All conditions of Additional Note 1 to Chapter 30 are therefore met and the product is to be classified as a medicament of Heading 3004. |