

Commission Implementing Regulation (EU) 2020/2080 of 9 December 2020 concerning the classification of certain goods in the Combined Nomenclature

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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.

Changes to legislation: There are currently no known outstanding effects for the
Commission Implementing Regulation (EU) 2020/2080. (See end of Document for details)

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, 9 December 2020.

For the Commission,

On behalf of the President,

Gerassimos THOMAS

Director-General

Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods (1)	Classification (CN code) (2)	Reasons (3)
<p>Salted and dried tomato halves, suitable for immediate consumption. The salt content ranges from 10,65 % to 17,35 % by weight. According to the different levels of salt content, the product is subdivided into different quality categories, serving different uses. The production process consists of cutting fresh tomatoes, salting them and subsequently exposing them to the sun for drying. The main function of salting is seasoning and establishing different quality categories. As a subsidiary effect, salting speeds up the drying and preserves the product. The product is put up in vacuum packs of different sizes in cardboard boxes, stored at a temperature of less than 5 °C.</p>	<p>2002 10 90</p>	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2002, 2002 10 and 2002 10 90.</p> <p>Heading 0711 covers vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use, provided they remain unsuitable for immediate consumption in that state. As the product at issue is suitable for immediate consumption, classification under heading 0711 is excluded.</p> <p>Heading 0712 covers dried vegetables which have not undergone further preparation. Salting is not a process provided for in Chapter 7. It is considered as a further preparation because drying processes do not necessarily require the addition of salt. Consequently, classification under heading 0712 is excluded.</p> <p>The product is therefore to be classified under CN code 2002 10 90 as tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</p>

Changes to legislation: There are currently no known outstanding effects for the
Commission Implementing Regulation (EU) 2020/2080. (See end of Document for details)

- (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.](#)).

Changes to legislation:

There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2020/2080.