

COMMISSION REGULATION (EC) No 306/2001
of 12 February 2001
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⁾, as last amended by Regulation (EC) No 2559/2000⁽²⁾, and in particular Article 9 thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to the said Regulation, 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 set down the general rules for the interpretation of the Combined Nomenclature. Those rules also apply 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) Pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the CN codes indicated in column 2, by virtue of the reasons set out in column 3.
- (4) It is appropriate that binding tariff information issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature and which does not conform to the provisions of

this Regulation, can continue to be invoked, under the provisions in Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽³⁾, as last amended by European Parliament and Council Regulation (EC) No 2700/2000⁽⁴⁾, for a period of three months by the holder.

- (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 annexed table are classified within the Combined Nomenclature under the CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which does not conform to the provisions of this Regulation can continue to be invoked under the provisions of Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

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

Done at Brussels, 12 February 2001.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ OJ L 293, 22.11.2000, p. 1.

⁽³⁾ OJ L 302, 19.10.1992, p. 1.

⁽⁴⁾ OJ L 311, 12.12.2000, p. 17.

ANNEX

Description of goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. Mushrooms (genus <i>Agaricus</i>) fully cooked (irreversible inhibition of the polyphenol oxydase activity), preserved in brine (15 to 25 % by weight of salt) with added vinegar or acetic acid with a free, volatile acid content of 0,5 % by weight or more, expressed as acetic acid</p>	2003 10 30	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional Note 1 to Chapter 20 and by the wording of CN codes 2003, 2003 10 and 2003 10 30</p> <p>The product, being fully cooked, cannot be classified in Chapter 7. Because of the salt content exceeding 2,5 % by weight, the product is excluded from CN code 2001 90 50 by virtue of Additional Note 1 to Chapter 20. Furthermore, the product cannot be regarded as provisionally preserved mushrooms of CN code 2003 10 20 because of the high salt content, the acetic acid and the cooking process involved which renders the product suitable for long-term storage</p>
<p>2. A product known as 'lemon tea', in powdered form, for the preparation of tea, with the following composition (percentage by weight):</p> <p>— sugar: 90,1</p> <p>— tea extract: 2,5</p> <p>and small quantities of malto-dextrin, citric acid, lemon flavouring and an anti-caking agent</p> <p>The product is intended to be consumed as a beverage after mixing with water</p>	2101 20 92	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 2101, 2101 20 and 2101 20 92</p> <p>The product is considered to be a preparation based on tea extract with added sugar in accordance with the HS Explanatory Note to heading 2101, first paragraph, point 3</p>
<p>3. Liquid product for the preparation of tea with the following analytical composition (percentage by weight):</p> <p>— sugar: 58,1 (94 % calculated on dry matter)</p> <p>— water: 38,8</p> <p>— tea extract: 2,2</p> <p>— trisodium citrate: 0,9</p> <p>The product is intended to be consumed as a beverage after mixing with water</p>	2101 20 92	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 2101, 2101 20 and 2101 20 92</p> <p>The product is considered to be a preparation based on tea extract with added sugar in accordance with the HS Explanatory Note to heading 2101, first paragraph, point 3</p>
<p>4. A liquid fermented product with the following analytical composition (percentage by weight):</p> <p>— water: 81</p> <p>— sucrose: 15</p> <p>— lactose: 1,5</p> <p>— protein: 1,2</p> <p>— lactic acid: 0,6</p> <p>— dextrose: 0,4</p> <p>— total fat: 0,1</p> <p>and small quantities of flavourings</p> <p>The product, put up in a 65-ml bottle, is used directly as a beverage</p>	2202 90 91	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 4 and by the wording of CN codes 2202, 2202 90 and 2202 90 91</p> <p>Because of the low amounts of natural milk constituents and the high water content, the product can not be regarded as a product of Chapter 4. Being directly consumable as a beverage, the product is covered by heading 2202</p>