

COMMISSION REGULATION (EC) No 223/2005
of 10 February 2005
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(1)(a) 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) 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.

(4) It is appropriate to provide that binding tariff information which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽²⁾.

(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.

Article 2

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

Article 3

This Regulation shall enter into force on the twentieth day following 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, 10 February 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 1989/2004 (OJ L 344, 20.11.2004, p. 5).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by the Act of Accession of 2003.

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Red coloured syrupy liquid, tasting of red berries, with a brix value of 67 and with the following composition per 1 000 litres:</p> <p>Water 426,7 l Saccharose 794,0 kg Citric acid 80,0 kg Aromatised preparation of red fruits type 12,0 kg Sodium cyclamate 4,6 kg Acesulfame K 3,5 kg Sodium benzoate 1,0 kg Ascorbic acid 2,0 kg Tri-sodium citrate 7,0 kg Colouring matters</p> <p>The preparation has an alcohol content of 1,3 % vol. After dilution with water the preparation is ready to drink.</p>	2106 90 20	<p>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 2106, 2106 90, 2106 90 20.</p> <p>Because of its alcohol content of more than 0,5 % vol. the preparation has to be regarded as a compound alcoholic preparation, other than those based on odoriferous substances, of a kind used for the manufacture of beverages of heading 3302 (see Additional Note 3 to Chapter 21 and the Harmonised System Explanatory Note to heading 2106, items 7 and 12).</p>