

COMMISSION REGULATION (EC) No 600/2006
of 18 April 2006
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 to this Regulation 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 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 of that table.

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 20th 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, 18 April 2006.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 486/2006 (OJ L 88, 25.3.2006, p. 1).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

ANNEX

Description	Classification (CN Code)	Reasons
(1)	(2)	(3)
<p>Product consisting of a dark red, non-foaming liquid, without sediment. It has an actual alcoholic strength of approximately 16 % by volume of which, according to laboratory analysis, at least half does not derive from grape.</p> <p>The product is obtained from grape must to which beet sugar and ethyl alcohol, derived from maize are added, during the fermentation.</p> <p>Values of parameters:</p> <ul style="list-style-type: none"> — total content of sugars: 169,7 g/l — citric acid: 1,4 g/l — tartaric acid: 1,4 g/l — malic acid: 0,2 g/l — acetic acid: 0,3 g/l. <p>The taste of the product is sweet, slightly acerbic, tart, aromatic, and slightly spicy.</p> <p>The product is intended for direct consumption as a beverage. It is presented in bottles containing 0,75 l.</p>	2206 00 59	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, by Additional Note 5(c) to Chapter 22 and by the wording of CN codes 2206 00 and 2206 00 59.</p> <p>The product remains classified in heading 2206 even when fortified with alcohol as it retains the character of a product falling in this heading (see the HSEN to heading 2206, third paragraph).</p> <p>The product cannot be classified as other wine of heading 2204 because of the high levels of citric acid and sugar, which alter the character of a wine of fresh grapes of heading 2204.</p> <p>The text of the HSEN to heading 2204, paragraph 1, point (4), describes dessert (or liqueur) wines as fortified by the addition of alcohol in some cases. However, the product cannot be regarded as a liqueur wine within the scope of heading 2204 as according to Additional Note 5(c) to Chapter 22 only the addition of a product derived from the distillation of wine is permitted.</p>