

COMMISSION REGULATION (EC) No 227/2006
of 9 February 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 should be classified under the CN codes 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 codes 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 20th 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 February 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 2175/2005 (OJ L 347, 30.12.2005, p. 9).

⁽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 of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. Product consisting of (% by weight)</p> <p>Sucrose 99,05 Citric acid 0,95</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product cannot be considered as raw sugar within the meaning of Additional Note 1 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90.</p>
<p>2. Product consisting of (% by weight)</p> <p>Sucrose 99,5 Citric acid 0,5</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product cannot be considered as white sugar within the meaning of Additional Note 3 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90.</p>
<p>3. Product consisting of (% by weight)</p> <p>Sucrose 99,5 Citric acid 0,4 Ascorbic acid 0,1</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product cannot be considered as white sugar within the meaning of Additional Note 3 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90.</p>
<p>4. Product consisting of (% by weight)</p> <p>Sucrose 99,7 Citric acid 0,2 Ascorbic acid 0,1</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product cannot be considered as white sugar within the meaning of Additional Note 3 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90.</p>
<p>5. Preparation consisting of (% by weight)</p> <p>Sucrose 90 Cocoa butter 10</p> <p>This preparation is a light-coloured, yellow-tinged, very sweet, coarse powder with a cocoa butter taste.</p>	2106 90 98	<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 2106, 2106 90 and 2106 90 98.</p> <p>This food preparation is fit for human consumption and is presented in a form of sticky powder (HSEN to heading 2106, item (B))</p>

(1)	(2)	(3)
<p>6. Preparation consisting of (% by weight)</p> <p>Sucrose 95 Cocoa butter 5</p> <p>This preparation consists of white, sweet, sticky crystals with a slight cocoa taste.</p>	2106 90 98	<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 2106, 2106 90 and 2106 90 98.</p> <p>This food preparation is fit for human consumption and is presented in a form of sticky crystals (HSEN to heading 2106, item (B)).</p>
<p>7. Product consisting of (% by weight)</p> <p>Sucrose 97,5 Cocoa butter 2,5</p> <p>This product consists of white, sweet, crystalline powder, resembling a commercial white sugar.</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product cannot be considered as raw sugar within the meaning of Additional Note 1 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90 as the quantity of cocoa butter is not sufficient to alter its sugar characteristics.</p>
<p>8. Product consisting of (% by weight)</p> <p>Sucrose 97,7 Sodium chloride 2,3</p> <p>The product is presented in a form of white, crystalline, sweet and slightly salty-tasting powder.</p> <p>It consists mainly of sucrose crystals with very sporadic discernible cube-shaped sodium chloride crystals.</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product consists of a mixture of sucrose in crystal form and sodium chloride. It cannot be considered as raw sugar within the meaning of Additional Note 1 to Chapter 17 of the CN.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90. The presence of a small quantity of sodium chloride (2,3 % by weight) does not change the characteristics of the product as a sugar of Chapter 17 of the CN.</p>
<p>9. Preparation consisting of (% by weight)</p> <p>White sugar 90 Wheat flour 10</p>	2106 90 98	<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 2106, 2106 90, 2106 90 98.</p> <p>This food preparation is fit for human consumption and has to be classified in subheading 2106 90 98.</p>
<p>10. Product consisting of (% by weight)</p> <p>Sucrose 95 Lactose 5</p>	1701 99 90	<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 1701, 1701 99, 1701 99 90.</p> <p>The product has to be classified as other sugar in CN subheading 1701 99 90 as the content of lactose does not alter the characteristics of the product as a sugar of Chapter 17 of the CN.</p>

(1)	(2)	(3)				
<p>11. Product consisting of (% by weight)</p> <table><tr><td>White sugar</td><td>97</td></tr><tr><td>Liquorice extract</td><td>3</td></tr></table> <p>The product has the form of granular sugar and is put up for retail sale.</p>	White sugar	97	Liquorice extract	3	1701 91 00	<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 1701, 1701 91, 1701 91 00.</p> <p>The product has to be classified as a flavoured sugar in CN subheading 1701 91 00 (HSEN to Chapter 17, General, first paragraph, second sentence, and to heading 1701, fifth paragraph).</p> <p>The presence of a small quantity of liquorice extract does not change the characteristics of the product as a sugar of Chapter 17 of the CN.</p>
White sugar	97					
Liquorice extract	3					