COMMISSION REGULATION (EC) No 635/2005

of 26 April 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 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, set out in the Annex to this Regulation, 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 issued by the customs authorities of Member

States in respect of the classification of goods in the Combined Nomenclature and 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 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 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, 26 April 2005.

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 493/2005 (OJ L 82, 31.3.2005, p. 1).

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

ANNEX

Description of the goods		Classification (CN code)	Reasons
(1)		(2)	(3)
1. A product comprised of dried, pre-cooked wheat flour noodles (approximately 80 g) and spices (approximately 11 g).		1902 30 10	Classification is determined by General Rules 1, 3 (b) and 6 for the interpretation of the Combined Nomenclature, and by the wording of CN codes 1902, 1902 30 and 1902 30 10.
The product is put up for retail sale in a 250 ml expanded polystyrene bowl, which contains noodles and a small sachet of spices. According to the instructions printed on the			The product is presented as a set, the components of which are put up for retail sale. The essential character of the product is given by noodles considering their large proportion.
packaging, the spices and boiling water (max 200 ml) have to be added to the bowl of noodles. After three minutes, the pasta is ready for consumption. (See photograph) (*)			The product cannot be classified in heading 2104 as the addition of the quantity of water into the bowl is not sufficient to prepare a soup or a broth but gives it the characteristics of a noodle dish.
The label contains the second of the label contains the second of the label contains the second of the label contains the label	0,47 g 0,45 g 0,38 g rrow root 0,20 g	2106 90 92	Classification in accordance with General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Additional Note 1 to Chapter 30, the description for CN codes 2106, 2106 90 and 2106 90 92. See also the HS Explanatory Notes to heading 2106, paragraph 14 and the Combined Nomenclature Explanatory Notes to Chapter 30. Neither the user directions nor packaging contain any details of the type and concentration of the active substance(s). They mention only the amount and type of plants or parts of plants used. The conditions of Additional Note 1(b) to Chapter 30 are not therefore met.

^(*) The photograph is purely for information.

