

**COMMISSION IMPLEMENTING REGULATION (EU) No 442/2013**  
**of 7 May 2013**  
**concerning the classification of certain goods in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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<sup>(1)</sup>, 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 provisions of the Union, 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) 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<sup>(2)</sup>.

(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 twentieth 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, 7 May 2013.

*For the Commission,*  
*On behalf of the President,*  
Algirdas ŠEMETA  
*Member of the Commission*

<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ L 302, 19.10.1992, p. 1.

## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>Homogeneous, non-grainy, soft paste with a spicy smell and a predominately salty, spicy flavour ('Shiro miso').</p> <p>The product consists of (% by weight):</p> <ul style="list-style-type: none"> <li>— soya beans 43;</li> <li>— rice 43;</li> <li>— salt 12;</li> <li>— water 2.</li> </ul> <p>The paste is obtained by fermentation (Koji mould) of a mixture of steamed soya beans and steamed rice.</p> <p>Different flavours develop during the fermentation and the product is used as an ingredient in traditional Japanese dishes.</p>	2103 90 90	<p>Classification is determined by the General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2103, 2103 90 and 2103 90 90.</p> <p>The product is added to dishes in order to flavour them, can be used in a wide variety of dishes and meets the characteristics of mixed condiments and mixed seasonings of heading 2103.</p> <p>The product is a preparation that adds flavour to a dish but is not intended to be eaten on its own. Classification under heading 2008 is therefore excluded (see also the Harmonised System Explanatory Notes to heading 2103, (A), third paragraph).</p> <p>As the description of heading 2103 is more specific, classification under heading 2106 as food preparations not elsewhere specified or included is excluded.</p> <p>The product is therefore to be classified under CN code 2103 90 90 as other mixed condiments and mixed seasonings.</p>