



2025/1221

19.6.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/1221
of 16 June 2025
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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (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 which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>.

⁽²⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

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, 16 June 2025.

*For the Commission,
On behalf of the President,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union*

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
<p>A carbonated dark red alcoholic beverage with blackcurrant flavour and aroma, containing 14,5 % of alcohol by volume.</p> <p>It is produced by mixing an alcoholic liquid with a carbonated non-alcoholic liquid in proportions by volume of approximately 76 % and 24 %, respectively.</p> <p>The alcoholic liquid is made by mixing fermented apple juice with rectified ethyl alcohol, glucose-fructose syrup, citric acid, and water. It has a strong alcoholic smell and taste and lacks the smell and taste of a fermented beverage produced from apple juice. The carbonated non-alcoholic liquid contains water, glucose-fructose syrup, carbon dioxide, citric acid, blackcurrant flavouring, preservatives, and colourants (E122, E151).</p> <p>The fermented alcohol component in the product accounts for 54 % and the rectified alcohol accounts for 46 % of the total alcohol content.</p> <p>The final product has the smell and taste of blackcurrant and is intended for direct consumption. It is put up for retail sale as a blackcurrant flavoured alcoholic beverage in 0,5 l plastic bottles.</p>	2208 90 69	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2208, 2208 90 and 2208 90 69.</p> <p>The alcoholic liquid used in the final product lacks the taste and smell of a beverage produced from a particular fruit or natural product, and thus does not retain the character of a product falling in heading 2206. Therefore, the final product cannot be classified as a fermented beverage or as a mixture of a fermented beverage and a non-alcoholic beverage under heading 2206 (see also the Harmonized System Explanatory Notes to heading 2206, third paragraph, and the Combined Nomenclature Explanatory Notes to heading 2206 00).</p> <p>Consequently, the product is to be classified under CN code 2208 90 69 as other spiritous beverage in containers holding 2 litres or less.</p>