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COMMISSION IMPLEMENTING REGULATION (EU) 2026/360

of 10 February 2026

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, 10 February 2026.

For the Commission
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Liquid sourdough starter made from whole grain rye flour in retail packaging of 150 g. It consists of: — Water, — fermented whole grain rye flour (44 %), — lactic acid bacteria, — yeasts, — fermentation products (lactic acid, acetic acid, ethanol, volatile organic compounds, etc.), — stabilizer (xanthan gum). It is intended to be mixed with flour, water, yeast and other ingredients to obtain a dough for the production of bakers' wares.	2106 90 98	Classification is determined by 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. Classification under heading 1901 as a food preparation of flour is excluded, because the essential character of the preparation is provided by the fermenting micro-organisms (lactic acid bacteria and yeasts), and the fermentation products (lactic acid, acetic acid, ethanol, volatile organic compounds, etc.). The flour plays a secondary role as a source of nutrients and as a carrier. Heading 1901 covers only food preparations with a basis of flour which derive their essential character from such material (see also the Harmonized System Explanatory Notes (HSEN) to heading 1901, point (II), first paragraph). Classification under heading 2102 as a yeast is also excluded, as this product contains micro-organisms other than yeast. Classification under heading 3002 as a culture of micro-organisms is also excluded, as this product does not constitute pure cultures of micro-organisms in the sense of heading 3002. The product is a complex food preparation based on several components (in addition to the lactic acid bacteria and yeast it contains also flour, fermentation products and a stabilizer) used in the making of food products (see also the HSEN to heading 2106, point (B)). Consequently, the product is to be classified under CN code 2106 90 98 as other food preparations not elsewhere specified or included.