

COMMISSION REGULATION (EC) No 627/2003
of 4 April 2003
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⁾, as last amended by Commission Regulation (EC) No 2176/2002 ⁽²⁾, and in particular Article 9 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 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 the provisions of this Regulation, can continue to be invoked by the holder, under the provisions of Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽³⁾, as last amended by Regulation (EC) No 2700/2000 of the European Parliament and of the Council ⁽⁴⁾, for a period of 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 are 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 the provisions of this Regulation can continue to be invoked under the provisions of Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months.

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, 4 April 2003.

For the Commission
Frederik BOLKESTEIN
Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.
⁽²⁾ OJ L 331, 7.12.2002, p. 3.

⁽³⁾ OJ L 302, 19.10.1992, p. 1.
⁽⁴⁾ OJ L 311, 12.12.2000, p. 17.

ANNEX

Description of the goods	Classification CN code	Reasons																
(1)	(2)	(3)																
<p>1. Preparation (hummus), consisting of chickpea puree (81 % by weight), water, oil, sesame, spices, citric acid, salt and preservatives. This preparation is put up in packings (e.g., 250 g) for retail sale.</p>	2005 90 80	<p>Classification is determined by the provisions of General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 3 to Chapter 20 and by the wording of CN codes 2005, 2005 90 and 2005 90 80.</p> <p>The preparation cannot be considered as a sauce or a mixed condiment of heading 2103 (see the harmonised system explanatory note to heading 2103). Being prepared beyond what is provided for in Chapter 7, the preparation is classifiable under heading 2005.</p>																
<p>2. Dried dates filled with an almond paste. The filling consists of a paste prepared from almonds, sucrose, glucose and vanilla flavouring with a sugar content of 63 % by weight.</p> <p>The product is put up for retail sale in packings of 250 g.</p>	2008 99 68	<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 2008, 2008 99 and 2008 99 68.</p> <p>The product is neither a sweetmeat nor a confectionery. Nor can it be regarded as a candy (see the HS explanatory notes to heading 1704, first paragraph).</p> <p>It is considered as prepared fruit of heading 2008.</p>																
<p>3. Viscous preparation with a brix value of 69 and with the following composition (percentage by weight):</p> <table style="margin-left: 20px;"> <tr><td>— glucose syrup</td><td>32,2</td></tr> <tr><td>— condensed milk</td><td>26,6</td></tr> <tr><td>— sugar</td><td>18,0</td></tr> <tr><td>— water</td><td>12,4</td></tr> <tr><td>— cream</td><td>4,2</td></tr> <tr><td>— brown sugar</td><td>3,2</td></tr> <tr><td>— milk</td><td>1,1</td></tr> <tr><td>— butter</td><td>1,1</td></tr> </table> <p>and small quantities of salt, thickening agents, preservatives, anti-foaming agents and flavours.</p> <p>The product is used in the manufacture of ice-cream and provides a marbled/rippled appearance and imparts a caramel taste. It is put up in packings of 20 kg.</p>	— glucose syrup	32,2	— condensed milk	26,6	— sugar	18,0	— water	12,4	— cream	4,2	— brown sugar	3,2	— milk	1,1	— butter	1,1	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>In view of the product's composition, in particular, the high sugar content and the low amount of milk ingredients, it cannot be regarded as a food preparation based on goods of headings 0401 to 0404. Consequently it cannot be classified under heading 1901 (see also the harmonised system explanatory note to Chapter 19, General, exclusion (d)).</p> <p>Since the product is not added to a food as it cooks or as it is served, it cannot be regarded as a sauce or mixed condiment of heading 2103. Nor is it, within the meaning of heading 2103, considered to be a preparation used to flavour certain dishes (see the harmonised system explanatory note to heading 2103, part (A)).</p>
— glucose syrup	32,2																	
— condensed milk	26,6																	
— sugar	18,0																	
— water	12,4																	
— cream	4,2																	
— brown sugar	3,2																	
— milk	1,1																	
— butter	1,1																	

Description of the goods	Classification CN code	Reasons
(1)	(2)	(3)
4. Rigid plastic containers used in the transport, storage and handling of semiconductor wafers. The inner walls are grooved to form slots; the base and one side are open. (See photograph (*))	3923 10 00	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 3923 and 3923 10 00. These plastic containers are used for the conveyance and packing of goods and cannot be considered parts and accessories for use solely or principally with a particular kind of machine, instrument or apparatus of Chapter 90 (see Note 2(b) to Chapter 90).

(*) The photograph is purely for information.

