

COMMISSION IMPLEMENTING REGULATION (EU) No 767/2014
of 11 July 2014
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 ⁽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 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 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. 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 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

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, 11 July 2014.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product consisting of a block of dried pre-cooked noodles (approximately 65 g), a sachet of seasoning (approximately 3,4 g), a sachet of edible oil (approximately 2 g) and a sachet of dried vegetables (approximately 0,8 g).</p> <p>The product is presented as a set (packaged together) put up for retail sale for the preparation of a noodle dish.</p> <p>According to the instructions printed on the packaging, boiling water has to be added before consumption.</p>	1902 30 10	<p>Classification is determined by the general rules 1, 3(b) and 6 for the interpretation of the Combined Nomenclature (GIR) and the wording of CN codes 1902, 1902 30 and 1902 30 10.</p> <p>The product is a set for retail sale within the meaning of GIR 3(b). The essential character of the product is given by the noodles considering that they constitute the largest proportion of it. Classification of the product under heading 2104 as soups or broths or preparations therefor is therefore excluded.</p> <p>The product is to be classified under heading 1902 as pasta, whether or not cooked or stuffed or otherwise prepared.</p>