# Commission Implementing Regulation (EU) No 497/2011 of 18 May 2011 concerning the classification of certain goods in the Combined Nomenclature

## COMMISSION IMPLEMENTING REGULATION (EU) No 497/2011

## of 18 May 2011

## 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 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[(2)].

(5) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 497/2011. (See end of Document for details)*

*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 20th day following 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, 18 May 2011.

*For the Commission, On behalf of the President,*

Algirdas ŠEMETA

*Member of the Commission*

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 497/2011. (See end of Document for details)*

ANNEX

<table>
<tr><th>Description of the goods</th><th>Classification(CN code)</th><th>Reasons</th></tr>
<tr><td>(1)</td><td>(2)</td><td>(3)</td></tr>
<tr><td>1. Syrupy flavoured liquid with the following composition (percentage by weight):<br><table><tr><td>Water</td><td>65,13</td></tr><tr><td>Cane sugar</td><td>28,47</td></tr><tr><td>Lime juice</td><td>3,18</td></tr><tr><td>Citric acid</td><td>1,49</td></tr><tr><td>Lemon juice</td><td>1,18</td></tr><tr><td>Flavouring</td><td>0,46</td></tr><tr><td>Colourings</td><td>0,0003</td></tr><tr><td>Excipients</td><td></td></tr></table>After dilution with water or alcohol the preparation is ready to drink as a cocktail.</td><td>2106 90 59</td><td>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2106, 2106 90 and 2106 90 59.<br>Because the product is undrinkable on its own, classification as a beverage in Chapter 22 is to be excluded.<br>Because of its composition, the product containing flavouring and colouring matter is to be classified as a flavoured sugar syrup of CN code 2106 90 59.<br>See also HS Explanatory Notes to heading 2106, point (12).</td></tr>
<tr><td>2. Syrupy flavoured liquid with the following composition (percentage by weight):<br><table><tr><td>Water</td><td>51,27</td></tr><tr><td>Cane sugar</td><td>28,4</td></tr><tr><td>Raspberry juice</td><td>10,6</td></tr><tr><td>Raspberry purée</td><td>8,2</td></tr><tr><td>Flavouring</td><td>0,18</td></tr><tr><td>Colourings</td><td>0,02</td></tr><tr><td>Excipients</td><td></td></tr></table>After dilution with water or alcohol the preparation is ready to drink as a cocktail.</td><td>2106 90 98</td><td>Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN codes 2106, 2106 90 and 2106 90 98.<br>Because the product is undrinkable on its own, classification as a beverage in Chapter 22 is to be excluded.<br>Because of its composition, the product containing higher quantities of fruit juice and fruit purée is more complex than the flavoured sugar syrups of CN code 2106 90 59.<br>The product should therefore be classified as a preparation for the manufacture of beverages under CN code 2106 90 98. See also HS Explanatory Notes to heading 2106, point (12).</td></tr>
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