# Commission Regulation (EC) No 900/2008 of 16 September 2008 laying down the methods of analysis and other technical provisions necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products (Codified version)

COMMISSION REGULATION (EC) No 900/2008

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(Codified version)

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)], and in particular Article 9 thereof,

Whereas:

(1) Commission Regulation (EEC) No 4154/87 of 22 December 1987 laying down the methods of analysis and other technical provisions necessary for the implementation of Council Regulation (EEC) No 3033/80 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products[(2)] has been substantially amended[(3)]. In the interests of clarity and rationality the said Regulation should be codified.

(2) In order to ensure that goods subject to Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products[(4)] receive uniform treatment on import throughout the Community, it is necessary that, when laying down analytic methods and other technical provisions, account should be taken of the scientific and technological evolution of analytical methods.

(3) The measures provided for in this Regulation are in accordance with the opinion of the Tariff and Statistical Nomenclature Section of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

## *I[F1] Article 1*

### Scope

This Regulation lays down the following:

(a) the methodology and methods of analysis to be used for determining the content of the agricultural products within the meaning of Article 2(1)(a) of Council Regulation (EC) No 1216/2009[5] or their specific components considered to have been incorporated in imported goods within the meaning of Article 2(1)(b) of Regulation (EC) No 1216/2009;

(b) the necessary methods of analysis to be used for the implementation of Regulation (EC) No 1216/2009 as far as imports of certain goods are concerned, of Annex I to Regulation (EEC) No 2658/1987 and of Commission Implementing Regulation (EU) No 514/2011[6] or in the absence of a method of analysis, the nature of the analytical operations to be carried out or the principle of a method to be applied.**]**

**Textual Amendments**

**F1** Substituted by Commission Implementing Regulation (EU) No 617/2011 of 24 June 2011 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products.

*Article 2*

**[F2Calculation of contents]**

**[**F1In accordance with the definitions set out in footnotes 1, 2 and 3 of Annex III to Regulation (EU) No 514/2011 and in footnotes 1, 2 and 3 of Part Three, Section I, Annex 1, Table 1 of Annex I to Regulation (EEC) No 2658/87 concerning milk protein content, starch/glucose content and sucrose/invert sugar/isoglucose content, the following formulas, procedures and methods shall be used:

(a) for the application of Annexes II and III to Regulation (EU) No 514/2011;

(b) for the determination of milk fat content, milk protein content, starch/glucose content and sucrose/invert sugar/isoglucose content for the purpose of selecting the appropriate agricultural element, additional duties for sugar and additional duties for flour in the case of non-preferential imports as provided for in Part Two and in Part Three, Section I, Annex 1, of Annex I to Regulation (EEC) No 2658/87:**]**

1. *Starch/glucose content:*

(expressed as 100 % anhydrous starch content of the goods as presented)

(a) $(Z - F) \times 0{,}9$,

if the glucose content is not less than the fructose content; or

(b) $(Z - G) \times 0{,}9$,

if the glucose content is less than the fructose content

where:

$Z$ = is the glucose content determined by the method set out in Annex I to this Regulation;

| | | |
|---|---|---|
| F | = | is the fructose content determined by HPLC (high performance liquid chromatography); |
| G | = | is the glucose content determined by HPLC. |

In the case of point (a), where the presence of a lactose hydrolysate is declared and/or quantities of lactose and galactose are detected, a glucose content equivalent to the galactose content (determined by HPLC) shall be deducted from the glucose content (Z) before any other calculation is made.

2. *Sucrose/invert sugar/isoglucose content:*

(expressed as sucrose content of the goods as presented)

(a) $S + (2F) \times 0{,}95$,

if the glucose content is not less than the fructose content;

(b) $S + (G + F) \times 0{,}95$,

if the glucose content is less than the fructose content

where:

| | | |
|---|---|---|
| S | = | is the sucrose content determined by HPLC; |
| F | = | is the fructose content determined by HPLC; |
| G | = | is the glucose content determined by HPLC. |

Where the presence of a lactose hydrolysate is declared and/or quantities of lactose and galactose are detected, a glucose content equivalent to the galactose content (determined by HPLC) shall be deducted from the glucose (G) content before any other calculation is made.

3. *Milk fat content:*

(a) **[**[F3]Save as otherwise provided in point (b) or (c), the milk fat content by weight of the goods as presented shall be determined by extraction with light petroleum after hydrolysis with hydrochloric acid;**]**

(b) Where fats other than milk fats are also declared in the composition of the goods, the following procedure shall be applied:

— the percentage of weight of the total fats in the goods shall be determined as mentioned in point (a),

— for the purposes of determining the milk fat content, a method based on extraction with light petroleum, preceded by hydrolysis with hydrochloric acid and followed by gas chromatography of the methyl esters of the fatty acids shall be used. If the presence of milk fats is detected, the percentage proportion thereof shall be calculated by multiplying the percentage concentration of methyl butyrate by 25, multiplying the product by the

total percentage fat content by weight of the goods and dividing by 100.

(c) **[**[F4]Where fats other than milk fats are also declared in the composition of goods which are charged by an agricultural component as provided for in Part Two and in Annex 1 to Section I of Part Three of the Combined nomenclature set out in Annex I to Regulation (EEC) No 2658/87, and contain 30 % milk protein or more as determined in accordance with point 4 of this Article, and less than 6 % milk fat as declared by the declarant, the following procedure shall be applied instead of the procedure set out in point (b):

— the percentage of weight of the total fats in the goods shall be determined as set out in point (a),

— for the purposes of determining the milk fat content, a method based on extraction with light petroleum, preceded by hydrolysis with hydrochloric acid and followed by gas chromatography of the methyl esters of the fatty acids shall be used. If the presence of milk fats is detected, the percentage proportion thereof shall be calculated by multiplying the percentage concentration of methyl butyrate by 50, multiplying the product by the total percentage fat content by weight of the goods and dividing by 100.**]**

4. *Milk protein content:*

(a) Save as otherwise provided in point (b), the milk protein content of the goods shall be calculated by multiplying the nitrogen content (determined by the Kjeldahl method) by the factor 6,38;

(b) Where components containing proteins other than milk proteins are also declared in the composition of the goods:

— the total percentage nitrogen content by weight shall be determined by the Kjeldahl method,

— the milk protein content shall be calculated as indicated in point (a) by subtracting from the total percentage nitrogen content the nitrogen content corresponding to the non-milk proteins.

**Textual Amendments**

**F1** Substituted by Commission Implementing Regulation (EU) No 617/2011 of 24 June 2011 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products.

**F2** Inserted by Commission Implementing Regulation (EU) No 617/2011 of 24 June 2011 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products.

**F3** Substituted by Commission Implementing Regulation (EU) 2015/824 of 27 May 2015 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions

necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products.

**F4** Inserted by Commission Implementing Regulation (EU) 2015/824 of 27 May 2015 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions necessary for the application of the arrangements for imports of certain goods resulting from the processing of agricultural products.

*Article 3*

**[F2Classification of Goods]**

**[**F1For the purpose of applying Annex I to Regulation (EU) No 514/2011 and Annex I to Regulation (EEC) No 2658/87, the following methods and procedures shall be used for the classification of the following goods:**]**

1. For the purposes of classifying goods falling within CN codes 0403 10 51 to 0403 10 59, 0403 10 91 to 0403 10 99, 0403 90 71 to 0403 90 79 and 0403 90 91 to 0403 90 99, the milk fat content by weight shall be determined by the method referred to in point 3 of Article 2 of this Regulation;

2. **[**F1For the purposes of classifying goods falling within CN codes 1704 10 10 and 1704 10 90 and 1905 20 10 to 1905 20 90, the sucrose content, including invert sugar expressed as sucrose, shall be determined using the HPLC method (invert sugar expressed as sucrose is calculated as the sum of equal quantities of glucose and fructose multiplied by 0,95);

3. For the purposes of classifying goods falling within CN codes 1806 10 15 to 1806 10 90, the sucrose/invert sugar/isoglucose content shall be determined in accordance with the formulas, method and procedures set out in point 2 of Article 2 of this Regulation;**]**

4. For the purposes of classifying goods falling within CN codes 3505 20 10 to 3505 20 90, the starch, dextrin or other modified starch content shall be determined by the method set out in Annex II to this Regulation;

5. For the purposes of classifying goods falling within CN codes 3809 10 10 to 3809 10 90, the amylaceous substances shall be determined by the method set out in Annex II to this Regulation;

6. For the purposes of classifying goods falling within either CN code 1901 90 11 or CN code 1901 90 19, the distinction shall be drawn on the basis of the dry extract determined by drying at a temperature of 103 ± 2 °C to constant weight;

7. For the purposes of classifying goods falling within CN codes 1902 19 10 and 1902 19 90, the method set out in Annex III to this Regulation shall be used to test for the presence of common wheat flours and semolinas in pasta;

8. The content of mannitol and D-glucitol (sorbitol) of the goods falling within CN codes 2905 44 11 to 2905 44 99 and 3824 60 11 to 3824 60 99 shall be determined by HPLC.

**Textual Amendments**

**F1** Substituted by Commission Implementing Regulation (EU) No 617/2011 of 24 June 2011 amending Regulation (EC) No 900/2008 laying down the methods of analysis and other technical provisions