Commission Regulation (EC) No 725/2008 of 24 July 2008 concerning the classification of certain goods in the Combined Nomenclature

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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(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 Community provisions, 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 codes 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 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 codes indicated in column 2 of that table.

Changes to legislation: *There are currently no known outstanding effects for the Commission Regulation (EC) No 725/2008. (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, 24 July 2008.

For the Commission

László KOVÁCS

Member of the Commission

***Changes to legislation:** There are currently no known outstanding effects for the Commission Regulation (EC) No 725/2008. (See end of Document for details)*

ANNEX

Description of the goods	**Classification(CN code)**	**Reasons**
(1)	**(2)**	**(3)**
1. Product consisting of (% by weight): Curd 32,4 Skimmed milk 32,9 Cream (33,5 % fat) 12,4 Sugar 4,5 also fruit preparation, whey product, stabiliser, yogurt cultures The fat content is 4,3 % by weight. The colour of the product is light red. The appearance of the substance is that of fresh cheese. Parts of the fruit preparation can be seen in the substance. The product is put up in containers holding 150 g.	0406 10 20	Classification is determined by General Rules 1 and 6 on the interpretation of the Combined Nomenclature and the wording of CN codes 0406, 0406 10 and 0406 10 20. The product contains more than 70 % by weight of dairy products of which the curd gives the essential character. It retains therefore the nature of fresh cheese and curd. For that reason the product is to be classified in heading 0406.
2. Product consisting of (% by weight): Curd 41,7 Skimmed milk yogurt 29,7 Fruit preparation 20 Fructose syrup 5 Protein concentrate 2 Binder 0,9 Cream 0,7 The fat content is 0,4 % by weight. The product has two layers: the white substance containing the curd on top and the fruit preparation is underneath. The appearance of the substance on top is that of fresh cheese.	0406 10 20	Classification is determined by General Rules 1 and 6 on the interpretation of the Combined Nomenclature and the wording of CN codes 0406, 0406 10 and 0406 10 20. The product contains more than 70 % by weight of dairy products of which the curd gives the essential character. It retains therefore the nature of fresh cheese and curd. For that reason the product is to be classified in heading 0406.