COMMISSION REGULATION (EC) No 2694/95

of 21 November 1995

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 2588/95 [2], and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and 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;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

Whereas it is accepted 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 do not conform to the rights established by this Regulation, can continue to be invoked, under the provisions in Article 12 (6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [3], as amended by Commission Regulation (EEC) No 2454/93 [4], for a period of three months by the holder;

Whereas 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:

Article 1

The goods described in column 1 of the annexed table are now classified within the combined nomenclature under the appropriate CN codes indicated in column 2 of the said table.

Article 2

Binding tariff information issued by the customs authorities of Member States which do not conform to the rights established by 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 21st day following its publication in the *Official Journal of the European Communities.*

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 21 November 1995.

For the Commission

Mario MONTI

Member of the Commission

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[1] OJ No L 256, 7. 9. 1987, p. 1.
[2] OJ No L 264, 7. 11. 1995, p. 4.
[3] OJ No L 302, 19. 10. 1992, p. 1.
[4] OJ No L 253, 11. 10. 1993, p. 1.

ANNEX

Description of goods	Classification (CN code)	Reasons
Syrup with the following analytical characteristics (percentage by weight): — lactulose: 51,3, — lactose: 5,3, — galactose: 7,2, — tagatose: 1,6, — fructose: 0,1. The syrup contains only by-products from the synthesis of lactulose and very low quantities of preservative	1702 90 99	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 1702, 1702 90 and 1702 90 99. See also the HS Explanatory Notes to heading 17.02 (Part B).