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COMMISSION REGULATION (EC) No 1196/97
of 27 June 1997
concerning the classification of certain goods in the combined nomenclature

(OJ L 170, 28.6.1997, p. 13)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Regulation (EC) No 2626/1999 of 13 December 1999	L 321	3	14.12.1999

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COMMISSION REGULATION (EC) No 1196/97

of 27 June 1997

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 ([1]) on the tariff and statistical nomenclature and on the Common Customs Tariff, as last amended by Regulation (EC) No 1195/97 ([2]), and in particular Article 9,

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 establishing the Community Customs Code ([3]), 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.

([1]) OJ No L 256, 7. 9. 1987, p. 1.
([2]) See page 11 of this Official Journal.
([3]) OJ No L 302, 19. 10. 1992, p. 1.

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ANNEX

Description of goods	CN code	Reasons
(1)	(2)	(3)
1. Food preparation, in the form of dry, translucent sheets, of different sizes, made from rice flour, salt and water. These sheets are, after being soaked in water to make them pliable, generally used to make the 'wrappers' for spring rolls and similar products.	1905 90 20	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 1905, 1905 90 and 1905 90 20.
2. Mushrooms (genus *Agaricus*), provisionally preserved, immersed in liquid, with the following specifications: — acetic acid 0,1 % by weight — sulphite 270 ppm — salt 19 % by weight	0711 90 40	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature and the wording of CN codes 0711, 0711 90 and 0711 90 40. Because of the high salt and sulphite content, the product is unsuitable in that state for immediate consumption.
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5. Food preparation, in powder form, consisting of a mixture of: *(% by weight)* Powdered cheese 55,3 Powdered whey 38,7 Lactose 4,0 Salt 2,0	2106 90 98	Classification is determined by General Rules 1 and 6 for the interpreration of the combined nomenclature and by the wording of CN codes 2106, 2106 90 and 2106 90 98.
6. Food preparation, in powder form, consisting of a mixture of: *(% by weight)* Powdered Cheddar cheese 46-56 Powdered whey 16-21 Powdered buttermilk 16-21 Salt 6-9 Disodium phosphate 2-5	2106 90 98	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 2106, 2106 90, 2106 90 98.