COMMISSION REGULATION (EC) No 1836/1999
of 24 August 1999
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 [1] on the tariff and statistical nomenclature and on the Common Customs Tariff, as last amended by Commission Regulation (EC) No 1506/1999 [2], and in particular Article 9,

(1) 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;

(2) 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;

(3) 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;

(4) Whereas it is acceptance 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 last amended by Council and European Parliament Regulation (EC) No 955/1999 [4], for a period of three months by the holder;

(5) Whereas 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 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, 24 August 1999.

For the Commission
Karel VAN MIERT
Member of the Commission

[1] OJ L 256, 7.9.1987, p. 1.
[2] OJ L 175, 10.7.1999, p. 7.
[3] OJ L 302, 19.10.1992, p. 1.
[4] OJ L 119, 7.5.1999, p. 1.

ANNEX

Description of the goods	CN code	Grounds
(1)	(2)	(3)
1. Preparation in the form of a solution comprising by weight about 84 % water, 15,6 % sugar, 0,4 % citric acid and 0,01 % flavouring The product, which has a limited storage life, is put up in bulk	2106 90 59	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 2106, 2106 90 and 2106 90 59 Not being immediately consumable as a beverage, the product is not covered by heading 2202. In view of the addition of flavouring matter, it must be considered a flavoured syrup
2. Preparation in the form of a solution comprising by weight about 84 % water, 16 % sugar and 0,2 % citric acid The product, which has a limited storage life, is put up in bulk	2106 90 98	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 2106, 2106 90 and 2106 90 98 Not being immediately consumable as a beverage, the product is not covered by heading 2202