COMMISSION REGULATION (EC) No 903/2007

of 27 July 2007

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], 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 code 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 Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

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 code indicated in column 2 of that table.

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, 27 July 2007.

For the Commission
Franco FRATTINI
Vice-President

[1] OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 733/2007 (OJ L 169, 29.6.2007, p. 1).

[2] OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

ANNEX

Description of the goods	Classification (CN-code)	Reasons
(1)	(2)	(3)
Flat sheets measuring 32 mm by 21 mm, with the following ingredients (% by weight): sodium alginate 24-32 maltodextrin 20-28 flavours 5-15 water 5-15 carrageenan 5-15 microcrystalline cellulose 4-10 glycerine 4-10 lecithin, aspartame, sodium saccharin, acesulfame K, neohesperidine DC, colour E102 and colour E133. The product is marketed as 'breath freshening strips' which are dissolved on the tongue.	2106 90 98	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, and the wording of CN codes 2106, 2106 90 and 2106 90 98. The product cannot be classified in heading 3306 as a preparation for oral hygiene, because it does not contain any specific ingredients that contribute to keeping the mouth cavity clean. The product has to be classified as a food preparation for human consumption within the meaning of heading 2106 as it contains substances with nutritional value (Harmonised System Explanatory Notes to heading 2106, 1st paragraph, A, and 2nd paragraph, B, 9).