COMMISSION REGULATION (EC) No 904/2007

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)
'Pasta filata' type cheese in block form made by adding rennin and thermophilic bacteria (e.g. *Streptococcus thermophilus*) to milk. The whey is separated after curdling. The curd is then heated to about 80 °C. The curd is kneaded and stretched to give it a stringy texture. The product is then divided into the requisite sizes (1 to 3 kg) and salted. The cheese is wrapped in ripening film and stored after its manufacture for one to two weeks at a low temperature (2 to 4 °C). The composition of the cheese is (% by weight): dry matter 54,2 total fat 23,3 fat content in the dry matter 43,0 water content in the fat-free matter 59,7 The cheese has a mild, buttery, slightly salty flavour. It is used, *inter alia*, as cheese for pizzas.	0406 10 20	Classification is determined by General Rules 1 and 6 on the interpretation of the CN and the wording of CN codes 0406, 0406 10 and 0406 10 20. The product has the objective characteristics and properties, in particular with regard to its composition, appearance and taste of a fresh cheese and can be consumed shortly after its manufacture (Harmonized System Explanatory Notes to headings 0406, first paragraph, item 1). It cannot therefore be classified in CN subheading 0406 90 which refers to 'other cheese' than those mentioned in the preceding subheadings.