

Commission Regulation (EC) No 2510/97 of 15 December 1997
concerning the classification of certain goods in the combined nomenclature

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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 2308/97⁽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 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.

Changes to legislation: Commission Regulation (EC) No 2510/97 is up to date with all changes known to be in force on or before 01 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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, 15 December 1997.

For the Commission

Mario MONTI

Member of the Commission

ANNEX

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ANNEX

Description of goods (1)	CN code (2)	Reasons (3)												
<p>1. Yellowish spreadable emulsion consisting of:</p> <hr/> <p>(% by weight)</p> <table border="1" data-bbox="248 689 600 1048"> <tr> <td>butter ...</td> <td>77,5</td> </tr> <tr> <td>salt ...</td> <td>7,7</td> </tr> <tr> <td>sugar ...</td> <td>3,1</td> </tr> <tr> <td>potato starch ...</td> <td>4,65</td> </tr> <tr> <td>parsley ...</td> <td>6,2</td> </tr> <tr> <td>other flavourings ...</td> <td>0,85</td> </tr> </table> <p>The milkfat content averages 60 to 62 % by weight.</p>	butter ...	77,5	salt ...	7,7	sugar ...	3,1	potato starch ...	4,65	parsley ...	6,2	other flavourings ...	0,85	0405 20 30	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature, Note 2 (b) to Chapter 4 and the wording of CN codes 0405, 0405 20 and 0405 20 30.
butter ...	77,5													
salt ...	7,7													
sugar ...	3,1													
potato starch ...	4,65													
parsley ...	6,2													
other flavourings ...	0,85													
<p>2. Spelt wheat (<i>Triticum spelta</i> L.) from which the spelt (but not the pericarp) has been removed.</p>	1104 29 19	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature, by Note 1 (b) to Chapter 10 and by the wording of CN codes 1104, 1104 29 and 1104 29 19. The removal of the spelt, even without damaging the pericarp, excludes the product from Chapter 10.												
<p>3. Yeast (<i>Saccharomyces cerevisiae</i>), rendered 95 % inactive by drying. The product is of a kind used in animal fodder.</p>	2102 29 19	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 2102, 2102 20 and 2102 20 19. See also Harmonized System Explanatory Notes, heading 21.02, paragraph 4.												

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- (1) OJ L 256, 7. 9. 1987, p. 1.
- (2) OJ L 321, 22. 11. 1997, p. 1.
- (3) OJ L 302, 19. 10. 1992, p. 1.

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Changes and effects yet to be applied to :

- Annex amendment by [EUR 2013/441](#) Regulation