

COMMISSION IMPLEMENTING REGULATION (EU) No 973/2014
of 11 September 2014
concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 provisions of the Union, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 12(6) of Council Regulation (EEC) No 2913/92 ⁽²⁾. That period should be set at three months.
- (5) The Customs Code Committee has not issued an opinion within the time limit set by its Chair,

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 which does not conform to this Regulation may continue to be invoked in accordance with Article 12(6) of Regulation (EEC) No 2913/92 for a period of three months from the date of entry into force of this Regulation.

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

Article 3

This Regulation shall enter into force on the twentieth day following that of 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, 11 September 2014.

For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>A product consisting of slightly glutinous and sticky translucent white pieces of approximately 1 cm in length and of approximately 3 mm in diameter. The product is floating in brine, has a gel-like consistency and has an appearance similar to glass noodles. It is put up for retail sale in packs containing 250 g (160 g drained net weight).</p> <p>The product is produced by mixing konjak tuber (<i>Amorphophallus konjac</i>) flour with water containing calcium hydroxide (proportions of the mixture in % by weight: konjak tuber flour 3-7, water 93-97).</p> <p>The mixture is then boiled and the resultant gel is pressed through a mould to give the product its final shape.</p>	1901 90 91	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 2 to Chapter 19 and the wording of CN codes 1901, 1901 90 and 1901 90 91.</p> <p>Food preparations of heading 1901 are made with a basis of flour, groats, meal, starch or malt extract. The terms 'flour' and 'meal' include flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712) or of dried leguminous vegetables (heading 1106) (see note 2 to chapter 19). Konjak tubers (whole, ground or powdered) are classified under heading 1212 (see also the Explanatory Notes to the Combined Nomenclature to heading 1212).</p> <p>Although the product has a gel-like consistency, it is not a mucilage or thickener derived from vegetable products of heading 1302.</p> <p>The product is therefore to be classified under CN code 1901 90 91.</p>