



HARMONIZED SYSTEM  
COMMITTEE

-  
24<sup>th</sup> Session

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NC0127E1

O. Eng.

H9-3

Brussels, 7 September 1999.

### CLASSIFICATION OF BAKERS' WARES (WAFFLES)

(Item VII.8 on Agenda)

#### Reference documents :

NC0069E1 (HSC/23)  
NC0090E2, Annex IJ/35 (HSC/23 – Report)

#### I. BACKGROUND

1. At its 23<sup>rd</sup> Session (May 1999) the Committee exchanged preliminary views on the classification of “Kellogg’s® Breadia” bakers’ wares (a kind of “waffles”), on the basis of Doc. NC0069E1.
2. Several delegates pointed out that, based on the present legal situation, all waffles and wafers had to be classified in subheading 1905.30.
3. Other delegates were of the view that waffles and wafers with a water content of more than 10 % by weight could not be classified in subheading 1905.30. They believed that the legal texts had to be read in combination with the Explanatory Notes, thus classifying such products in subheading 1905.90.
4. After a short exchange of views, the Committee concluded that this classification issue should be settled at its next session in October. On that basis, the Committee could decide what further action should be taken with regard to the legal texts and/or the Explanatory Notes.

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## II. SECRETARIAT COMMENTS

5. The Secretariat had not received any new information by the time of the preparation of this document and, therefore, the classification issue has to be taken on the basis of the observations in Doc. NC0069E1.

## III. CONCLUSIONS

6. The Committee is invited to :
- (a) rule on the classification of “Kellogg’s® Bredia” bakers’ wares (a kind of “waffles”), as described in paragraph 1 of Doc. NC0069E1, taking into account the Explanatory Note, item (A) (9) to heading 19.05 and the Secretariat’s observations in the above-cited document;
  - (b) express its views as to what further action should be taken with regard to clarifying the classification of “waffles” with a higher water content than 10 %.
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