



Federation of the European Union Manufacturers and Suppliers of Ingredients
to the Bakery, Confectionery and Patisserie Industries

Fedima/12/096

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REFERENCE PAPER

TARIFF CODE CLASSIFICATION

The recommended use of tariff codes on bakery ingredients is laid down in annex I and II. It is based on the consolidated version of:

COMMISSION REGULATION (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code¹.

The European Community has created the Binding Tariff Information (BTI) system as a tool to assist economic operators to obtain the correct tariff classification for goods they intend to import or export:

http://ec.europa.eu/taxation_customs/common/databases/ebti/index_en.htm

Members may also consult existing BTIs under the EBTI-database provided on that web-site. The website is available in all Union languages.

Disclaimer: Fedima cannot be held responsible for a wrong interpretation. Please advise with the authorities at national level directly responsible in implementing this Commission Regulation.

Adopted by the Executive Committee in April 2012

Fedima represents the **manufacturers and suppliers of ingredients to the bakery**, confectionery and patisserie industry in Europe. The manufacturers and suppliers represent a 4.3 billion EUR turnover and employs 16 500 people directly. Our representation covers 15 States across Europe.
www.fedima.org

¹ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1993R2454:20090701:EN:PDF>

Annex I: List of the Codes corresponding to the various bakery ingredients

Intermediate products for bread and rolls	
○ Ready-to-use mixes, bread improvers	1901 20 00
○ Bread improvers (incl. liquid)	2106 90 98 2106 90 92 Depending on content of oil from milk; fat from milk, saccharose, glucose and starch
○ Bread flavour systems – flavourings	3302 10 90
○ Enzymes and enzyme preparations (+ carrier)	3507 90 90
Intermediate products for pastry	
○ Mixes for pastry	
▪ Baking Powders	2102 30 00
▪ Cake Mixes	1901 90 99 1901 20 00 (only ready-to-use)
▪ Crème patissière, choux paste	1901 20 00 (without chocolate)
▪ Custard mix	2106 90 98
○ Sugar based products	Chapter 17 (main ingredient is sugar)
▪ fondant	1704 90 99 1704 90 51
▪ icing sugar (fondant and vegetable fat)	1704 90 51
▪ invert sugar	1702 90 99
▪ glucose sirup	1702 30 90
▪ white chocolate, decorations based on cocoa butter incl sugar	1704 90 30
○ Almonds and Nut products	
▪ Marzipans and Macaroon Pastes	1704 90 51
▪ Pralines	1704 90 51
▪ Sugar/Nut Pastes	1704 90 51
▪ Whole, Ground & Fancy Cut Almonds & other Nuts	0802 12 90 (almonds) 0802 22 00 (hazelnuts)
▪ Shelled almonds others then bitter	0802 12 90
▪ Shelled bitter almonds	0802 12 10

○ Fillings and Toppings		
▪ Toppings and fat filling		2106 90 98
▪ Alternative to Dairy Cream		2106 90 92 2106 90 98 (depending on sugar)
▪ Fruit basis		2007 91 (citrus fruits) 2007 99 (other depending on fruit) The last 2 digits depend on sugar amount
▪ Jelly and glaces		2007 99 50
OTHER		
○ Release Agents Greasing Emulsions		1517 90 93
○ Fats and Oils		Vegetable basis: chapter 15 (headings 07-15, 16) Animal basis: chapter 15 (headings 01-06, 16)
○ Margarines/liquid margarines and fat blends		1517
○ Cocoa paste defatted / cocoa powder		1803 20 00
○ Cocoa paste not defatted		1803 10 00
○ Dark chocolate decorations, chocolate coatings		1806 20 1806 90 Depends on fat, cocoa butter content
○ Seeds processing for bakery (conventional/organic/toasted)		Chapter 12
○ Sourdough		1901 90 99 (flour = main ingredient) 2106 90 98 (as starter culture)
○ Active Yeast		2102 10 31 (dried)
○ Emulsifiers		Depends on the source of emulsifier

Annex II: List of the bakery ingredients included in a specific code (Annex I is reference)

0802 11 10		Shelled bitter almonds
0802 11 90		Shelled almonds others then bitter
Chapter 12		Seeds processing for bakery (conventional/organic/toasted)
Chapter 15 (Headings 01 to 06, 16)		Fats of animal origin (depending on animal)
Chapter 15 (Headings 07 to 15, 16)		Fats and oils of vegetable origin (depending on vegetable source)
1517		Margarines/liquid margarines
1517 90 93		Release Agents - Greasing Emulsions
Chapter 17		Sugar based products
1702 30 90		Glucose sirup
1702 90 99		invert sugar
1704 90 30		White chocolate, decorations based on cocoa butter incl sugar
1704 90 51		<ul style="list-style-type: none"> • Marzipans and Macaroon Pastes • Pralinés • Sugar / nut pasts • Fondant • Icing sugar (fondant & vegetable fat)
1704 90 99		fondant
1803 10 00		Cocoa paste not defatted
1803 20 00		Cocoa paste defatted / cocoa powder
1806 20		Dark chocolate decorations, dark chocolate coatings (final digits depending on the fat & cocoa butter content)
1806 90		See 1806 20
1901 20 00		<ul style="list-style-type: none"> • Ready-to-use bread mixes • Ready-to-use cake mixes • Choux paste (without chocolate) • Crème pâtissière • Bread improvers
1901 90 99		<ul style="list-style-type: none"> • Cake Mixes • Sourdough with flour as main ingredient
2007 91		<ul style="list-style-type: none"> • Citrus fruit based fillings / toppings
2007 99		<ul style="list-style-type: none"> • Other fruits based fillings / toppings. The last 2 digits depend on the sugar amount)
2007 99 50		<ul style="list-style-type: none"> • Jelly and glaces
2102 10 31		Active yeast (dried)

2102 30 00		Baking powders
2106 90 92		<ul style="list-style-type: none"> • Bread improvers (incl. liquid) (depending on oil and fat from milk; saccharose/glucose and starch content) • Alternatives to dairy cream (depending on sugar content)
2106 90 98		<ul style="list-style-type: none"> • Bread improvers (incl. liquid) – see also 2106 90 92 • Sourdough (as starter culture) • Alternatives to dairy cream (depending on sugar content) • Toppings and fat fillings (not specified) • Custard mix
3302 10 90		Bread flavour systems – flavourings
3507 90 90		Enzymes and enzyme preparations (+ carrier)
Unspecified		Emulsifiers (depending on the source)