

**Explanatory Notes to the Combined Nomenclature of the European Union**

(2013/C 25/03)

Pursuant to the second indent of Article 9(1)(a) of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff <sup>(1)</sup>, the Explanatory Notes to the Combined Nomenclature of the European Union <sup>(2)</sup> are hereby amended as follows:

On page 93, between the title of heading **‘2206 00 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included’** and the row **‘2206 00 10 Piquette’**, the following text is inserted:

‘As regards the classification of fermented alcohol-based beverages to which distilled alcohol, water and other substances (such as syrup, various aromas and colourings, and, in some cases, a cream base) have been added, see the judgment of the Court of Justice of the European Union in Case C-150/08. In accordance with the judgment, if those additions result in losing the taste, smell and/or appearance of a beverage produced from a particular fruit or natural product, that is to say a fermented beverage of heading 2206, classification under heading 2208 takes place.’

On page 95, between the row **‘2208 90 78 Other spirituous beverages’** and the title of heading **‘2209 00 Vinegar and substitutes for vinegar obtained from acetic acid’**, the following text is inserted:

**‘2208 90 91      Undenatured ethyl alcohol of an alcoholic strength by volume of less than  
and                80 % vol., in containers holding  
2208 90 99**

These subheadings include a liquid described as a “malt beer base” with an alcoholic strength by volume of 14 % and obtained from brewed beer which has been clarified and then subjected to ultrafiltration, by which the concentration of ingredients such as bitter substances and proteins has been reduced (see judgment of the Court of Justice of the European Union in Case C-196/10).’

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<sup>(1)</sup> OJ L 256, 7.9.1987, p. 1.

<sup>(2)</sup> OJ C 137, 6.5.2011, p. 1.