

COMMISSION REGULATION (EEC) No 1464/87

of 26 May 1987

classifying goods in subheading 21.07 G I c) 1 of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff⁽¹⁾, as last amended by Regulation (EEC) No 2055/84⁽²⁾, and in particular Article 3 thereof,

Whereas, in order to ensure that the Common Customs Tariff nomenclature is applied uniformly, measures must be taken concerning the classification of a food preparation in the form of effervescent tablets (weight 7 grams per tablet) put up for retail sale having the following composition (per tablet):

— Calcium carbonate :	0,327 g,
— Calcium galactogluconate :	1,0 g,
— Ascorbic acid :	1,0 g,
— Saccharin, sodium salt :	0,014 g,
— Starch :	0,02 g,
— Polyethylene glycol :	0,15 g,
— Sodium hydrogencarbonate (sodium bicarbonate) :	1,0 g,
— Citric acid :	1,465 g,
— Sucrose (28,7 %) and lemon flavour :	2,009 g;

Whereas heading No 30.03 of the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68⁽³⁾, as last amended by Regulation (EEC) No 750/87⁽⁴⁾, relates in particular to medicaments;

Whereas heading No 21.07 relates to food preparations not elsewhere specified or included;

Whereas the product in question does not comply with the provisions of note 1 to Chapter 30 and therefore cannot be regarded as medicaments of heading No 30.03;

Whereas it has the characteristics of a food supplement containing vitamins and mineral salts and is intended to keep the body in good health and should be regarded as a

food preparation; whereas in the absence of a more specific heading, it should be classified in heading No 21.07; whereas, within that heading, subheading 21.07 G I c) 1 is the most appropriate;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION :

Article 1

A food preparation in the form of effervescent tablets (weight 7 grams per tablet) put up for retail sale having the following composition (per tablet):

— Calcium carbonate :	0,327 g,
— Calcium galactogluconate :	1,0 g,
— Ascorbic acid :	1,0 g,
— Saccharin, sodium salt :	0,014 g,
— Starch :	0,02 g,
— Polyethylene glycol :	0,15 g,
— Sodium hydrogencarbonate (sodium bicarbonate) :	1,0 g,
— Citric acid :	1,465 g,
— Sucrose (28,7 %) and lemon flavour :	2,009 g;

shall be classified in the Common Customs Tariff under subheading :

21.07 Food preparations not elsewhere specified or included :

G. Other :

I. Containing no milk fats or containing less than 1,5 % weight of such fats :

c. Containing 15 % or more but less than 30 % by weight of sucrose (including invert sugar expressed as sucrose) :

1. Containing no starch or containing less than 5 % by weight of starch.

Article 2

This Regulation shall enter into force on the 21st day following its publication in the *Official Journal of the European Communities*.

⁽¹⁾ OJ No L 14, 21. 1. 1969, p. 1.

⁽²⁾ OJ No L 191, 19. 7. 1984, p. 1.

⁽³⁾ OJ No L 172, 22. 7. 1968, p. 1.

⁽⁴⁾ OJ No L 76, 18. 3. 1987, p. 1.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 May 1987.

For the Commission

COCKFIELD

Vice-President
