

**COMMISSION REGULATION (EC) No 287/97****of 17 February 1997****concerning the classification of certain goods in the combined nomenclature**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,  
Having regard to the Treaty establishing the European Community,

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<sup>(1)</sup>, as last amended by Commission Regulation (EC) No 2493/96<sup>(2)</sup>, and in particular Article 9 thereof,

Whereas in order to ensure uniform application of the combined nomenclature annexed to the said Regulation, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation;

Whereas Regulation (EEC) No 2658/87 has set down the general rules for the interpretation of the combined nomenclature and those rules also apply 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 Community provisions, with a view to the application of tariff and other measures relating to trade in goods;

Whereas, pursuant to the said general rules, the goods described in column 1 of the table annexed to the present

Regulation must be classified under the appropriate CN codes indicated in column 2, by virtue of the reasons set out in column 3;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Tariff and Statistical Nomenclature Section of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

*Article 1*

The goods described in column 1 of the annexed table are now classified within the combined nomenclature under the appropriate CN codes indicated in column 2 of the said table.

*Article 2*

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

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

Done at Brussels, 17 February 1997.

*For the Commission*

Mario MONTI

*Member of the Commission*

<sup>(1)</sup> OJ No L 256, 7. 9. 1987, p. 1.

<sup>(2)</sup> OJ No L 338, 28. 12. 1996, p. 27.

## ANNEX

Description	Classification CN code	Reasons
(1)	(2)	(3)
<p>1. Food preparation, composed as follows:</p> <p>milk fat: 74 % by weight</p> <p>whole egg powder: 5 % by weight</p> <p>wine vinegar: 4 % by weight</p> <p>salt: 1,5 % by weight</p> <p>water: 15,5 % by weight</p> <p>The product, presented in the chilled state, takes the form of a pale yellow, oily block.</p>	2106 90 98	Classification is determined by General Rules 1 and 6 for the interpretation of the combined nomenclature, Note 2 (b) to Chapter 4, Note 1 (c) to Chapter 15, and by the wording of CN codes 2106, 2106 90 and 2106 90 98.
<p>2. Spreadable fat consisting, by weight, of 70 to 80 % milk fats and 20 to 30 % vegetable fats, generally put up for retail sale in 500 g packets</p> <p>The product may be obtained by mixing butter (heading 0405) and vegetable fat (Chapter 15) or by mixing cream (heading 0401) and vegetable fat (Chapter 15) and churning after mixing.</p>	2106 90 98	Classification is based on the provisions of General Rules 1 and 6 for the interpretation of the combined nomenclature, Note 2 (b) to Chapter 4, Note 1 (c) to Chapter 15 and by wording of CN codes 2106, 2106 90 and 2106 90 98.