

Explanatory Notes to the Combined Nomenclature of the European Union

(2014/C 68/03)

Pursuant to the second indent of Article 9(1)(a) of Council Regulation (EEC) No 2658/87 ⁽¹⁾, the Explanatory Notes to the Combined Nomenclature of the European Union ⁽²⁾ are hereby amended as follows:

On page 89, at the Explanatory note to CN subheading '**2104 20 00 Homogenised composite food preparations**', is replaced by the following:

'2104 20 00 Homogenised composite food preparations

The expression "homogenised composite food preparations" is defined in note 3 to this chapter.

The phrase "Such preparations may contain a small quantity of visible pieces of ingredients." in note 3 to Chapter 21 does not imply that there is a fixed limit in percentage by weight or size for those visible pieces in order for the product to be covered by subheading 2104 20. The concept of "a small quantity of visible pieces of ingredients" is to be interpreted on the basis of the objective characteristics of the product: it has to be assessed whether the visible pieces have been added in such a quantity that they constitute a considerable volume of the product. If so, the product would have to be classified elsewhere (e.g. under heading 2005) as the product would have lost the character of a homogenised composite food preparation.'

⁽¹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

⁽²⁾ OJ C 137, 6.5.2011, p. 1.