

Explanatory Notes to the Combined Nomenclature of the European Union

(2018/C 327/06)

Pursuant to 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 97, in the explanatory note to heading 2202 **‘Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009’**, the following text is added:

‘Non-alcoholic beverages of this heading are liquids directly suitable and intended for human consumption by drinking regardless of the quantity in which they are absorbed, or the special purposes for which various kinds of liquids may be consumed, in so far as they are not included in any other more specific heading. Purely subjective, variable factors such as the manner in which such beverages are taken or the purpose for which they are consumed, e.g. to quench thirst or to improve health, are not relevant for their classification (see the judgment of the Court of Justice of the European Union in case 114/80).

This heading includes, inter alia, liquid, ready-to-drink nutrition for infants.’

⁽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 76, 4.3.2015, p. 1.