

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

(2018/C 327/07)

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

On page 116, in the explanatory note to **Note 2** the existing text is renumbered as 1 and the following text is added:

‘2. The expression “similar oils” includes, among others, the following mixtures of hydrocarbons:

- synthetic paraffinic diesel fuels, in particular “Hydrotreated Vegetable Oils” (HVO) and “Gas to Liquid Fuels”,
- products from renewable sources resulting from the following processes: “Biomass to Liquid Fuels” or “Biogas to Liquid Fuels”,
- products from the co-processing of renewable feedstock at refineries with petroleum feedstock.

The following definitions as regards the production of “similar oils” apply:

- “Hydrotreating” means the thermochemical conversion of triglycerides with hydrogen to produce alkanes; it refers to fuel processing. Sources for triglycerides are, in general, fats and oils, suitable waste, residue fat fractions and fat originating from algae.
- “Gas to Liquid Fuels”, “Biomass to Liquid Fuels” and “Biogas to Liquid Fuels” mean the conversion of gas into liquid fuels by the Fischer-Tropsch process or equivalent processes. In the case of “Biomass to Liquid Fuels” there is a prior step, converting the biomass into gas.’

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<sup>(1)</sup> 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).

<sup>(2)</sup> OJ C 76, 4.3.2015, p. 1.