

Commission Regulation (EEC) no 440/91 of 25 February 1991 concerning
the classification of certain goods in the combined nomenclature

COMMISSION REGULATION (EEC) NO 440/91

of 25 February 1991

concerning the classification of certain goods in the combined nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 2658/87⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff, as last amended by Regulation (EEC) No 53/91⁽²⁾, and in particular Article 9,

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 these rules also apply to any other nomenclature which is wholly or partly based on it or which adds any additional subdivisions to it and which is established by specific Community provisions, with a view to the application of tariff or 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 nomenclature 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 after 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.

Status: Point in time view as at 25/02/1991.

Changes to legislation: Commission Regulation (EEC) no 440/91 is up to date with all changes known to be in force on or before 12 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Done at Brussels, 25 February 1991.

For the Commission

Christiane SCRIVENER

Member of the Commission

Status: Point in time view as at 25/02/1991.

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ANNEX

Description of the goods (1)	Classification CN code (2)	Reasons (3)												
<p>1. Deep-frozen ready-mixed dough of goods primarily made of wheat flour to which has been added margarine, fat, water, yeast, eggs and filled with marzipan, sugar, maize starch, water and margarine.</p> <p>After thawing, the product in the form as presented is ready for baking.</p>	1901 20 20	Classification is determined by the provisions of general rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 1901 and 1901 20 00 (see also the explanatory notes to CN code 1901 20 00 and CN code 1905).												
<p>2. Product, in the form of powder, consisting of sodium caseinate 30 %, skimmed milk 69 % and hydrolyzed vegetable oil 1 % with the following analytical results (percentage by weight):</p> <table border="1" data-bbox="248 1379 603 1771"> <tbody> <tr> <td>Proteins</td> <td>50,5</td> </tr> <tr> <td>Lactose</td> <td>34,6</td> </tr> <tr> <td>Cendre cheese</td> <td>7,4</td> </tr> <tr> <td>Milkfats</td> <td>1,5</td> </tr> <tr> <td>Hydrolyzed vegetable oil</td> <td>1,0</td> </tr> <tr> <td>Moisture content</td> <td>5</td> </tr> </tbody> </table>	Proteins	50,5	Lactose	34,6	Cendre cheese	7,4	Milkfats	1,5	Hydrolyzed vegetable oil	1,0	Moisture content	5	1901 90 90	Classification is determined by the provisions of general rules 1 and 6 for the interpretation of the combined nomenclature and by the wording of CN codes 1901, 1901 90 and 1901 90 90. Chapter 4 must be excluded because of the presence of hydrolyzed vegetable oil and sodium caseinate.
Proteins	50,5													
Lactose	34,6													
Cendre cheese	7,4													
Milkfats	1,5													
Hydrolyzed vegetable oil	1,0													
Moisture content	5													
<p>3. Preparation in the form of gelatine capsules packed for retail sale. Each capsule contains 1 222 mg lecithin and 28 mg glycerine.</p>	2106 90 91	Classification is determined by the provisions of general rules 1 and 6 for the interpretation of the combined nomenclature, note la to Chapter 30 and by the wording of CN codes 2106, 2106 90 and 2106 90 91.												

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		The product which is not prepared for therapeutic nor prophylactic purposes is considered to be a food supplement as mentioned in the explanatory notes to the Harmonized System, code 2106.
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- (1) [OJ No L 256, 7. 9. 1987, p. 1.](#)
- (2) [OJ No L 7, 10. 1. 1991, p. 14.](#)

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