

COMMISSION IMPLEMENTING REGULATION (EU) No 975/2014**of 11 September 2014****amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 ⁽¹⁾, and in particular Article 9(1)(a) thereof,

Whereas:

- (1) Regulation (EEC) No 2658/87 established a nomenclature of goods, hereinafter referred to as the 'Combined Nomenclature' or 'CN', which is set out in Annex I to that Regulation.
- (2) In the interest of legal certainty, it is necessary to clarify that when in the texts of Additional note 1 to Chapter 8 and Additional notes 2 and 6 to Chapter 20 the expression 'the figure indicated by a refractometer' is used, this corresponds to the figure obtained using the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 ⁽²⁾.
- (3) It is therefore appropriate to include in the text of those Additional notes a reference to the refractometry method in order to allow for an easy reference when classifying products falling under the headings and subheadings concerned by those Additional notes.
- (4) In order to ensure uniform interpretation of the Combined Nomenclature throughout the Union with regard to measuring the sugar content of various products using the refractometer method, Additional note 1 to Chapter 8 and Additional notes 2 and 6 to Chapter 20 should be amended.
- (5) Regulation (EEC) No 2658/87 should therefore be amended accordingly.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Part Two of the Combined Nomenclature set out in Annex I to Regulation (EEC) No 2658/87 is amended as follows:

(1) in Chapter 8 Additional note 1 is replaced by the following:

1. The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Commission Implementing Regulation (EU) No 974/2014 ^(*)) at a temperature of 20 °C and multiplied by the factor 0,95.

^(*) Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (OJ L 274, 16.9.2014, p. 6).;

⁽¹⁾ OJ L 256, 7.9.1987, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) No 974/2014 of 11 September 2014 laying down the refractometry method of measuring dry soluble residue in products processed from fruit and vegetables for the purposes of their classification in the Combined Nomenclature (see page 6 of this Official Journal).

(2) in Chapter 20 Additional note 2 is replaced by the following:

2. (a) The content of various sugars expressed as sucrose (sugar content) of the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014) at a temperature of 20 °C and multiplied by one of the following the factors:
 - 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99,
 - 0,95 in respect of products of the other headings.
- (b) The expression “Brix value”, mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014) at a temperature of 20 °C.;

(3) in Chapter 20 Additional note 6 is replaced by the following:

6. For the purposes of subheadings 2009 69 51 and 2009 69 71, “concentrated grape juice (including grape must)” means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Implementing Regulation (EU) No 974/2014) at a temperature of 20 °C is not less than 50,9 %.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 11 September 2014.

*For the Commission,
On behalf of the President,
Algirdas ŠEMETA
Member of the Commission*
