COMMISSION REGULATION (EEC) No 2622/78

of 9 November 1978

on the classification of goods falling within subheading 02.01 A II b) 4 bb) 33 of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 97/69 of 16 January 1969 on measures to be taken for uniform application of the nomenclature of the Common Customs Tariff (1), as last amended by Regulation (EEC) No 280/77 (2), and in particular Article 3 thereof,

Whereas in order to ensure uniform application of the nomenclature of the Common Customs Tariff, provisions must be laid down concerning the tariff classification of the piece of beef known as 'thick skirt', formed by the muscular pillars of the diaphragm, in the frozen state ;

Whereas subheading 02.01 A II b) of the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 (3), as last amended by Regulation (EEC) No 1861/78 (4), refers to 'Meat of bovine animals, frozen' ;

Whereas for the distinction between 'meat' for the purpose of subheading 02.01 A and 'offals' for the purposes of subheading 02.01 B it is necessary in the absence of legal definitions of the terms 'meat' and 'offals' to refer in particular to the Explanatory Notes to the Customs Cooperation Council Nomenclature (Chapter 2 'General') which indicate that the principal offals consist of the following : head, feet, tail, udder, skin and certain internal organs such as the heart, liver, tongue, kidneys, lungs, brains, sweetbreads, pancreas, etc ;

Whereas because of its nature the 'thick skirt' is not comparable with these offals ; whereas the quality or commercial value of this product is not be taken into consideration ; whereas this 'thick skirt' is therefore to be classified in subheading 02.01 A II as meat of bovine animals ;

Whereas within subheading 02.01 A II, subheading 02.01 A II b) 4 bb) 33 must be chosen for the product in question ;

Whereas the provisions provided for in this Regulation are in accordance with the opinion of the Committee on Common Customs Tariff Nomenclature,

HAS ADOPTED THIS REGULATION :

Article 1

The pieces of beef known as 'thick skirt', formed by the muscular pillars of the diaphragm, in the frozen state, shall be classified in the following subheading of the Common Customs Tariff :

02.01 Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen :

A. Meat :

II. Of bovine animals :

b) Frozen :

4. Other :

bb) Boned or boneless :

33. Other

Article 2

This Regulation shall enter force on the 21st day following 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.

Done at Brussels, 9 November 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

(1) OJ No L 14, 21. 1. 1969, p. 1.
(2) OJ No L 40, 11. 2. 1977, p. 1.
(3) OJ No L 172, 22. 7. 1968, p. 1.
(4) OJ No L 215, 4. 8. 1978, p. 1.