COMMISSION REGULATION (EEC) No 3131/81

of 28 October 1981

on the classification of goods falling within subheading 19.08 B 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 the Act of Accession of Greece, 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 pancakes with cheese filling (approximately 48 % of the total weight) pre-cooked and deep-frozen, for consumption after rapid frying in oil ;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68 [2], as last amended by Regulation (EEC) No 3002/81 [3], provides for the classification under heading No 19.08 of pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion ;

Whereas neither the ingredients (in particular the cheese filling) nor the preparation (pre-cooking followed by deep-freezing) of the products in question constitute an impediment to their being considered as goods falling within heading No 19.08 ; whereas, within this heading, subheading 19.08 B must be chosen for the products in question ;

Whereas the measures 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

Pancakes with cheese filling (approximately 48 % of the total weight), pre-cooked and deep-frozen for consumption after rapid frying in oil shall fall within Common Customs Tariff subheading

19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion :

B. Other.

Article 2

This Regulation shall enter into 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, 28 October 1981.

For the Commission

Karl-Heinz NARJES

Member of the Commission

(1) OJ No L 14, 21. 1. 1969, p. 1.
(2) OJ No L 172, 22. 7. 1968, p. 1.
(3) OJ No L 301, 22. 10. 1981, p. 1.