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Explanatory Notes to the Combined Nomenclature of the European Union

(C/2024/2381)

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

On page 202, in the Explanatory note to CN subheading ***'3924 90 00 Other', the following text is inserted after the existing text:***

'This subheading also includes products made of combinations of paper materials such as paper pulp, paper, cellulose wadding or webs of cellulose fibres with a superabsorbent polymer (SAP) (e.g., bed liners for incontinence patients or dog training pads). The main function of such products is the absorption of aqueous fluids. The SAP effectively retains aqueous fluids in the products core and thus gives the products their essential character. The paper materials particularly facilitate initial absorption and transport of aqueous fluids to the SAP.

In accordance with Note 2(z) to Chapter 39, products of heading 9619 are excluded from this subheading (see also Additional note 1 to Chapter 96).'

On page 231, in the Explanatory note to CN subheadings ***'4818 90 10 and 4818 90 90 Other', after the first paragraph insert the following text:***

'These subheadings do not include products made of combinations of paper materials such as paper pulp, paper, cellulose wadding or webs of cellulose fibres with superabsorbent polymer (SAP), where the main product function is the retention of aqueous fluids by the SAP (see the explanatory note to subheading 3924 90 00, third paragraph).'

([1]) 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, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

([2]) OJ C 119, 29.3.2019, p. 1.