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REGULATION (EEC) No 847/71 OF THE COMMISSION

of 23 April 1971

on the classification of goods under subheading No 12.04 A II 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[1] of 16 January 1969 relating to the measures to be taken for uniform application of the nomenclature of the Common Customs Tariff, and in particular Article 3 thereof;

Whereas provision must be made to ensure uniform application of the nomenclature of the Common Customs Tariff with a view to classification of sugar beet tops, with their leaves removed, in the form of dried pieces and with a sugar content generally exceeding 60% by weight in the dry matter;

Whereas the Common Customs Tariff annexed to Council Regulation (EEC) No 950/68[2] of 28 June 1968, as last amended by Council Regulation (EEC) No 658/71[3] of 30 March 1971, listed under heading No 12.04 sugar beet, whole or sliced, fresh, dried or powdered;

Whereas that heading includes sugar beet irrespective of form or use; whereas the tops constitute a part of the whole sugar beet; whereas, consequently, by application of General Rule No 1 for the interpretation of the nomenclature of the Common Customs Tariff, those tops, even if they are used as animal feeding-stuffs, must be classified under heading No 12.04 and not under heading No 23.06, which lists vegetable products of a kind used for animal food not elsewhere specified or included;

Whereas in heading No 12.04 dried or powdered sugar beet should be classified under subheading No 12.04 A II;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Committee on the Common Customs Tariff Nomenclature;

HAS ADOPTED THIS REGULATION:

Article 1

Sugar beet tops, with their leaves removed, in the form of dried pieces with a sugar content generally exceeding 60% by weight in the dry matter shall be classified under Common Customs Tariff subheading No:

12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:

A. Sugar beet:

II. Dried or powdered.

Article 2

This Regulation shall enter into force on the eighth 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, 23 April 1971.

For the Commission

The President

Franco M. MALFATTI

[1] OJ No L 14, 21.1.1969, p. 1.
[2] OJ No L 172, 22.7.1968, p. 1.
[3] OJ No L 76, 31.3.1971, p. 8.