II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 1271/2011

of 5 December 2011

concerning the classification of certain goods in the Combined Nomenclature

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) In order to ensure uniform application of the Combined Nomenclature annexed to Regulation (EEC) No 2658/87, it is necessary to adopt measures concerning the classification of the goods referred to in the Annex to this Regulation.

(2) Regulation (EEC) No 2658/87 has laid down the general rules for the interpretation of the Combined Nomenclature. Those rules apply also to any other nomenclature which is wholly or partly based on it or which adds any additional subdivision to it and which is established by specific provisions of the Union, with a view to the application of tariff and other measures relating to trade in goods.

(3) Pursuant to those general rules, the goods described in column (1) of the table set out in the Annex should be classified under the CN code indicated in column (2), by virtue of the reasons set out in column (3) of that table.

(4) It is appropriate to provide that binding tariff information which has been issued by the customs authorities of Member States in respect of the classification of goods in the Combined Nomenclature but which is not in accordance with this Regulation can, for a period of three months, continue to be invoked by the holder, under Article 12(6) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [2].

(5) The Customs Code Committee has not issued an opinion within the time limit set by its Chairman,

HAS ADOPTED THIS REGULATION:

Article 1

The goods described in column (1) of the table set out in the Annex shall be classified within the Combined Nomenclature under the CN code indicated in column (2) of that table.

Article 2

Binding tariff information issued by the customs authorities of Member States, which is not in accordance with this Regulation, can continue to be invoked for a period of three months under Article 12(6) of Regulation (EEC) No 2913/92.

Article 3

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

[1] OJ L 256, 7.9.1987, p. 1.

[2] OJ L 302, 19.10.1992, p. 1.

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

Done at Brussels, 5 December 2011.

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
The product is a beige powder consisting of (% by weight): Food/dietary fibre 66,1 (thereof crude fibre 15,2) proteins 18,8 moisture 7,5 ash 2,3 fat 0,2 The product is a solid vegetable residue obtained from soybeans after the extraction of the oil and partial removal of the proteins, followed by drying and grinding. The product has the characteristics of non-textured flour. The product is a by-product of the production of soya protein concentrates and isolates and has as a result a reduced content of proteins. The product is used for the fortification of food preparations and animal feeding products. The product is presented in bags of 25 kg.	2304 00 00	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature and the wording of CN code 2304 00 00. Although the product is used in the food industry, it is not a food preparation complying with the characteristics described under heading 1901 or a food preparation not elsewhere specified or included under heading 2106. Therefore classification under headings 1901 and 2106 is excluded. As the product is composed of various residues and wastes derived from vegetable materials used by food preparing industries, as animal feeding stuffs and for human consumption, it is to be classified in Chapter 23 (see Harmonized System Explanatory Notes to Chapter 23, General, first paragraph). The product is therefore to be classified under CN code 2304 00 00 as other solid residues resulting from the extraction of soya-bean oil.