COMMISSION IMPLEMENTING REGULATION (EU) No 444/2013

of 7 May 2013

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 measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

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*.

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

Done at Brussels, 7 May 2013.

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

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

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

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
The product is a yellow to yellow-brown powder consisting of (% by weight): proteins 62,5 starch/glucose 7 moisture 9 crude fibre 3,9 crude fat 1,1 crude ash 6 The product is obtained from defatted soya beans after the extraction of the oil, further extracted with water and ethanol to remove soluble carbohydrates and minerals. The product is unsuitable for human consumption and used for animal feeding.	2309 90 31	Classification is determined by General Rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1 to Chapter 23 and the wording of CN codes 2309, 2309 90 and 2309 90 31. The product is a protein concentrate and is not a residue directly resulting from the extraction of soybeans. Therefore classification under heading 2304 is excluded. The product is obtained by processing defatted soya beans to such an extent that it has lost the essential characteristics of the original material (see Note 1 to Chapter 23 and the Harmonised System Explanatory Notes to heading 2309). The product is unsuitable for human consumption and intended solely for the feeding of animals. It is therefore to be classified under CN code 2309 90 31 as other preparations of a kind used in animal feeding.