

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1103**of 28 June 2022****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 Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Article 57(4) and Article 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 ⁽²⁾, 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 issued in respect of the goods concerned by this Regulation which does not conform to this Regulation may, for a certain period, continue to be invoked by the holder in accordance with Article 34(9) of Regulation (EU) No 952/2013. That period should be set at three months.
- (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.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ 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).

Article 2

Binding tariff information which does not conform to this Regulation may continue to be invoked in accordance with Article 34(9) of Regulation (EU) No 952/2013 for a period of three months from the date of entry into force of this Regulation.

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, 28 June 2022.

For the Commission,
Gerassimos THOMAS
Director-General
Directorate-General for Taxation and Customs Union

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
Soya-bean meal from the solvent extraction of soya-beans. The soya-bean meal is made from soya-beans that are hulled, broken, heated and flaked before extraction of the oil with hexane. Subsequently, the flakes are dried followed by a desolventizing-toasting process. After that, the flakes are dried with hot air to reduce moisture. As a final processing step, the flakes are ground and the previously removed hulls are readded to obtain a meal with the following analytical characteristics (approximately by weight): — 47 % protein; — 8 % water; — 5 % fiber; — 1,5 % fat. As a result of toasting, residual solvent has been removed and the anti-nutritional factors, especially the urease activity, have been decreased. The soya-bean meal is presented at import in bulk and can be used directly as animal feed without any further processing.	2304 00 00	Classification is determined by general rule 1 for the interpretation of the Combined Nomenclature and the wording of CN code 2304 00 00. Desolventizing-toasting and standardization of fiber content by readdition of previously removed seed hulls are normal technical processes in the production of soya-bean oil and meal. The product therefore retains the character of a residue resulting from the extraction of soya-bean oil, used as animal feed stuffs (see also General Harmonized System Explanatory Note (HSEN) to Chapter 23, first paragraph, and HSEN to heading 2304, first paragraph). Consequently, the product is to be classified under CN code 2304 00 00 as other solid residue resulting from the extraction of soya-bean oil.