

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) No 1144/2012

of 28 November 2012

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, 28 November 2012.

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)
<p>A product consisting of modified dehydrated cane molasses presented in powder, with a light brown colour, containing (% by weight):</p> <p>— sucrose (including invert sugar) 82,4</p> <p>— ash 1,5</p> <p>— crude fibre 7</p> <p>The product contains no starch and has a polarisation of 83,4°.</p> <p>During the production process, plant fibres and cane molasses concentrates are added and a dehydrated cane molasses is obtained.</p> <p>The product is not fit for human consumption and is used solely in animal feeding.</p>	2309 90 96	<p>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 96.</p> <p>In spite of the high sucrose content, the product cannot be considered to be cane sugar of heading 1701 due to the addition of plant fibres during the production process.</p> <p>Due to the added cane molasses concentrates and the dehydration process, the content of sugar present in the product is significantly higher than in traditional cane molasses. Classification under heading 1703 is therefore excluded.</p> <p>The product is used in animal feeding and has lost the essential characteristics of the original material during the production process (see Note 1 to Chapter 23).</p> <p>The product is therefore to be classified under heading 2309 as a preparation of a kind used in animal feeding.</p>