

COMMISSION REGULATION (EC) No 1125/2006
of 21 July 2006
concerning the classification of certain goods in the Combined Nomenclature

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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 Community provisions, 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 to this Regulation should be classified under the CN codes 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 codes 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 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, 21 July 2006.

For the Commission

László KOVÁCS

Member of the Commission

⁽¹⁾ OJ L 256, 7.9.1987, p. 1. Regulation as last amended by Regulation (EC) No 996/2006 (OJ L 179, 1.7.2006, p. 26).

⁽²⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13).

ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
1. Edible offal, dried pig ears, even when used as animal feed.	0210 99 49	<p>Classification is determined by General Rules 1 and 6 on the interpretation of the CN, Chapter Note 1(a) to CN Chapter 5, and the wording of CN headings 0210, 0210 99 and 0210 99 49.</p> <p>Being edible offal, dried pig ears have to be classified in Chapter 2 and not in Chapter 5, which does not cover edible products (HS Chapter Note 1(a) to Chapter 5).</p> <p>Drying the pig ears does not change the essential characteristics of the original material as stated in Note 1 to Chapter 23.</p> <p>Drying pig ears does not alter their fitness for human consumption (HSEN to Chapter 2, General, third paragraph, point (1), and fourth paragraph).</p>
2. Dried offal, pigs ears, unfit for human consumption.	0511 99 90	<p>Classification is determined by General Rules 1 and 6 on the interpretation of the CN, Note 1(a) to CN Chapter 2, and the wording of CN headings 0511, 0511 99 and 0511 99 90.</p> <p>Being inedible offal, dried pig ears have to be classified in Chapter 5 and not in Chapter 2, which does not cover products unfit or unsuitable for human consumption (Note 1(a) to CN Chapter 2).</p> <p>Drying pig ears does not change the essential characteristics of the original material as stated in Note 1 to Chapter 23.</p>