

**COMMISSION IMPLEMENTING REGULATION (EU) 2023/248**  
**of 1 February 2023**  
**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 <sup>(1)</sup>, and in particular Articles 57(4) and 58(2) thereof,

Whereas:

- (1) In order to ensure uniform application of the Combined Nomenclature annexed to Council Regulation (EEC) No 2658/87 <sup>(2)</sup>, 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 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 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 3 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 codes indicated in column (2) of that table.

*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 3 months from the date of entry into force of this Regulation.

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<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> 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 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, 1 February 2023.

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

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## ANNEX

Description of the goods	Classification (CN code)	Reasons
(1)	(2)	(3)
<p>1. Dried buffalo ears, for use as animal feed, packed in plastic bags of 50 or 100 pieces.</p> <p>The ears are produced as a slaughter by-product (that is, meat offal) in food production plants. They are then further processed without observing food hygiene measures by dehairing, cleaning and drying in the sun.</p> <p>The products are transported as animal feed and sold as dog chews.</p>	0511 99 85	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, note 1(a) to Chapter 2 and the wording of CN codes 0511, 0511 99 and 0511 99 85.</p> <p>Since the production and the transport of the dried ears take place without observing food hygiene standards, the products are not fit for human consumption. Classification under Chapter 2 is therefore excluded, as that Chapter does not cover products unfit or unsuitable for human consumption (note 1(a) to Chapter 2).</p> <p>Classification in Chapter 23 is excluded as the ears have not lost the essential characteristics of the raw material by dehairing and drying (note 1 to Chapter 23).</p> <p>Consequently, the product is to be classified under CN code 0511 99 85 as other animal product not elsewhere specified or included.</p>
<p>2. Dried beef meat scraped off from the throat, for use as animal feed, packed in plastic bags of 1 to 5 kg labelled as feed for dogs.</p> <p>The meat is produced as a slaughter by-product (that is, meat offal) in food production plants. The meat is then further processed without observing food hygiene measures by drying in the sun.</p> <p>The products are transported as animal feed and sold as feed for dogs.</p>	0511 99 85	<p>Classification is determined by general rules 1 and 6 for the interpretation of the Combined Nomenclature, Note 1(a) to Chapter 2, and the wording of CN codes 0511, 0511 99 and 0511 99 85.</p> <p>Since the production and the transport of the dried meat take place without observing food hygiene standards, the products are not fit for human consumption. Classification under Chapter 2 is therefore excluded as that Chapter does not cover products unfit or unsuitable for human consumption (note 1(a) to Chapter 2).</p> <p>Classification in Chapter 23 is excluded as the offal meat has not lost the essential characteristics of the raw material by drying (note 1 to Chapter 23).</p> <p>Consequently, the product is to be classified under CN code 0511 99 85 as other animal product not elsewhere specified or included.</p>