

# ECJ Decides on Classification of Extracted Soya Meal Under Common Nomenclature: *Viterra Hungary* (Case C-366/22) (Customs)

16 November 2023

Report from IBFD Knowledge Centre

On 16 November 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Viterra Hungary Kft. v. Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága* (Case C-366/22) based on a number of grounds.

"On those grounds, the Court (Sixth Chamber) hereby rules:

The Combined Nomenclature, set out in Annex I to [Council Regulation \(EEC\) No 2658/87](#) of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the version resulting from Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016, must be interpreted as meaning that a product imported in the form of pellets or granules, which is obtained following the extraction of soya-bean oil using a solvent and heat treatment to remove that solvent so that the product can be mixed, after being physically ground, with a compound for animal consumption, comes under heading 2304 of that nomenclature."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request \(Customs\): Viterra Hungary \(Case C-366/22\) – Pécsi Törvényszék Submits Referral on Classification of Extracted Soya Meal Under Common Nomenclature \(29 August 2022\)](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.