

**23.04 - Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.**

This heading covers **oil-cake and other solid residues** remaining after the extraction of oil from soya beans by solvents or in a press or rotary expeller. These residues constitute valuable animal foods.

The residues classified in this heading may be in the form of slabs (cakes), meal or pellets (see the General Explanatory Note to this Chapter).

This heading also includes non-textured defatted soya-bean flour fit for human consumption.

This heading **excludes** :

- (a) Oil dregs (**heading 15.22**).
- (b) Protein concentrates obtained by the elimination of certain constituents of defatted soya-bean flour (used as additives in food preparations) and textured soya-bean flour (**heading 21.06**).