ECJ Preliminary Ruling Request (Customs): *BG Technik II* (Case C-567/23) – *Krajský soud v Ostrav*ě Submits Referral on Combined Nomenclature of Electric Carriage

4 December 2023

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 4 December 2023, a preliminary ruling request, lodged on 13 September 2023, was published in the Official Journal of the European Union. By this, the Krajský soud v Ostravě (Regional Court, Ostrava, Czech Republic) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *BG Technik cs, a.s v Generální ředitelství cel* (C-567/23) on whether a Member State may, on the basis of its characteristics and use, classify an electric carriage as a wheelchair under heading 8713 90 00 of the Combined Nomenclature (CN), even if Regulation 2021/1367 classifies that carriage under subheading 8703 10 18 of the Combined Nomenclature.

The Krajský soud v Ostravě requested the ECJ to answer the following question:

"May an electric carriage with the following properties:

- two axels with rear-axle drive:
- two sets of tyres, with the rear tyres being larger to prevent tipping over;
- the carriage is controlled with closed oval-shaped handlebars on a separate steering column fitted with control features and adapted for controlling the steering and speed with one hand;
- the carriage is fitted with an electromagnetic brake on the rear wheels;
- the dimensions of the carriage are 122 x 63 x 125 cm (I-w-h) the height is measured with the seat in the operating position;
- adjustable and rotating seat with supports;
- horizontal platform connecting the front and rear sections of the carriage;
- electric motor with an output of 800 W, enabling a speed of up to 15 km per hour and a range of up to 45 km;

be classified under heading 8713 90 00 of the Combined Nomenclature despite Commission Implementing Regulation (EU 2021/1367)of 6 August 2021?"

Czech Republic; European Union - ECJ Preliminary Ruling Request (Customs): BG Technik II (Case C-567/23) – Krajský soud v Ostravě Submits Referral on Combined Nomenclature of Electric Carriage (04 Dec. 2023), News IBFD.

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