

ECJ Preliminary Ruling Request (Customs): *Golden Omega* (Case C-388/23) – Rechtbank Noord-Holland Submits Referral on Combined Nomenclature of Esterification of Animal Oil

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On 16 October 2023, a preliminary ruling request, lodged on 27 June 2023, was published in the Official Journal of the European Union. By this, the *Rechtbank Noord-Holland* (Noord Holland District Court, Netherlands) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *Golden Omega, SA v. Inspecteur van de Belastingdienst/Douane, kantoor Rotterdam/Rijnmond* (C-388/23) on whether heading 1516 of the Combined Nomenclature (CN) should be interpreted as establishing any restrictions in relation to the method and substance used for esterification of an animal oil and its validity with regard to [Implementing Regulation \(EU\)2019/1661](#).

The *Rechtbank Noord-Holland* requested the ECJ to answer the following questions:

- "1. Is heading 1516 of the CN to be interpreted as containing restrictions relating to the method and substance used for esterification of an animal oil and, if so, what are those restrictions?
2. In order to fall under heading 1516, must an animal oil, such as fish oil, be esterified with glycerol?
3. Is an animal oil, such as fish oil, that is esterified with ethanol to be excluded from classification under heading 1516?
4. In answering the above questions, is it relevant to assess the extent to which the product has undergone the processing mentioned in heading 1516 and, if so, on the basis of what criteria should that assessment be carried out?
5. Do the answers to the above questions affect the validity of Commission Implementing Regulation (EU) No 2019/1661 of 24 September 2019 and, if so, how?"

