

ECJ Decides on Scope of Term 'Hollow Profiles' Under Union Customs Code: *Stappert Deutschland* (Case C-210/22) (Customs)

21 September 2023

Report from IBFD Knowledge Centre

On 21 September 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Stappert Deutschland GmbH v. Hauptzollamt Hanover (Germany)* ([Case C-210/22](#)) based on a number of grounds.

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

1. The primary rule applicable to goods falling under subheading 7304 41 of the Harmonised Commodity Description and Coding System, provided for in Annex 22-01 to [Commission Delegated Regulation \(EU\) 2015/2446](#) of 28 July 2015 supplementing [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, as amended by Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018, must be interpreted as meaning that the concept of 'hollow profile', within the meaning of that rule, does not include a hot-formed 'tube blank', straight and of uniform wall thickness, which does not meet the requirements of a technical standard relating to hot-formed, seamless, stainless steel pipes and from which, by cold forming, pipes with a different cross-section and wall thickness are manufactured, under subheading 7304 41 of the Harmonised Commodity Description and Coding System.
2. The primary rule applicable to goods under subheading 7304 41 of the Harmonised Commodity Description and Coding System, provided for in Annex 22-01 to Delegated Regulation 2015/2446, as amended by Delegated Regulation 2018/1063, is invalid since it excludes the change of tariff heading resulting from the transformation from tubes and pipes under subheading 7304 49 of the Harmonised System into seamless tubes, pipes and hollow profiles of iron or steel, cold-drawn or cold-rolled (cold reduced) under subheading 7304 41 of that harmonised system, from conferring on those products the status of products originating in the country where that change took place."

For a previous TNS regarding the case, see [ECJ Preliminary Ruling Request \(Customs\): Stappert Deutschland \(Case C-210/22\) – Finanzgericht Hamburg Submits Referral on Scope of Term "Hollow Profiles" Under Union Customs Code \(4 July 2022\)](#).

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

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