## ECJ Preliminary Ruling Request (Customs): *ZCC Europe* (Case C-591/23) – Finanzgericht Düsseldorf Submits Referral on Validity of Regulation 2021/910

4 December 2023

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 4 December 2023, a preliminary ruling request, lodged on 25 September 2023, was published in the Official Journal of the European Union. By this, the Finanzgericht Düsseldorf (Finance Court, Düsseldorf, Germany) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case of *ZCC Europe v Hauptzollamt Düsseldorf* (C-591/23) on the validity of Regulation 2021/910 concerning the classification of cermet sticks with a uniform round cross-section under the Combined Nomenclature(CN).

In this context, the Finanzgericht Düsseldorf requested the ECJ to answer the following question:

"Is Commission Implementing Regulation (EU) 2021/910 valid?"

Germany; European Union - ECJ Preliminary Ruling Request (Customs): ZCC Europe (Case C-591/23) – Finanzgericht Düsseldorf Submits Referral on Validity of Regulation 2021/910 (04 Dec. 2023), News IBFD.

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