

ECJ Decides on Combined Nomenclature Applicable to Tube or Pipe Fittings: *Danish Fluid System Technologies* (Case C-368/22) (Customs)

25 May 2023

Report from IBFD Knowledge Centre

On 25 May 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Skatteministeriet v. Danish Fluid System Technologies A/S* (Case C-368/22) based on a number of grounds.

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

Subheading 7307 22 10 of the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Council Regulation (EC) No 254/2000 of 31 January 2000, in the version resulting from Commission Regulation (EU) No 861/2010 of 5 October 2010, must be interpreted as meaning that stainless steel tube or pipe fittings, other than cast fittings, which have an external thread and do not constitute short tube sections with an interior thread, used to join two tubes by screwing them into that fitting or by simply pushing them into that fitting, cannot be regarded as being 'sleeves' coming under that subheading."

For a previous TNS report regarding the case, see [European Union-2, News 8 August 2022](#).

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