

# ECJ Decides on Customs Classification of Tubular Transport Running System: *Global Gravity* (Case C-788/21) (Customs)

9 February 2023

Report from IBFD Knowledge Centre

On 9 February 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Skatteministeriet Departementet v. Global Gravity ApS* ([Case C-788/21](#)) based on a number of grounds.

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

Subheading 8609 00 90 of the Combined Nomenclature, set out 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, in the version resulting from Commission Implementing Regulation (EU) No 1001/2013 of 4 October 2013,

must be interpreted as not covering a device for transporting pipes that consists of a number of aluminium lifting profiles between two of which the pipes to be transported are placed perpendicularly, those two lifting profiles being linked together by two steel lifting poles that are equipped with eyelets, and on top of which additional pipes may then be placed in the same way until the load comprises the number of pipes to be transported, the load then being completed by the attachment of steel slings to the lifting poles at the four corners of the load (by passing them through the said eyelets) in order to facilitate handling of the load, which is a matter for the referring court to verify."

For a previous TNS regarding the case, see [Denmark-1, News 8 March 2022](#).

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