

# ECJ Decides on Customs Classification of Cat Scratching Posts: *PR Pet* (Case C-24/22) (Customs)

22 June 2023

Report from IBFD Knowledge Centre

On 22 June 2023, the Court of Justice of the European Union (ECJ) gave its decision in *PR Pet BV. v. Inspecteur van de Belastingdienst/Douane, kantoor Eindhoven* ([Case C-24/22](#)) based on a number of grounds.

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

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 Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016

shall be interpreted as meaning that

an article consisting of a structure, possibly covered with different materials depending on the case, intended to provide cats with a place of their own on which they can lie down, play and scratch, known as a "cat tree", does not fall within heading 9403 of that nomenclature. Such an article must be classified under the heading of that nomenclature corresponding to the material which, among all the ones covering it, is predominantly present, which is a matter for the national court to determine. If those materials are present in equal proportions, the article must be classified under the heading which is last in numerical order among those which may validly be taken into consideration.

(Unofficial translation by IBFD Knowledge Centre)

For a previous TNS regarding the case, see [Netherlands-1, News 11 April 2022](#).

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