ECJ Preliminary Ruling Request (Customs): Servoprax (Case C-631/23) – Finanzgericht Düsseldorf Submits Referral on Classification of Tourniquets Under Combined Nomenclature

5 February 2024

Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 5 February 2024, a preliminary ruling request lodged to the Court of Justice of the European Union (ECJ) on 18 October 2023, was published in the Official Journal of the European Union. By this, the Finanzgericht Düsseldorf (Finance Court, Düsseldorf, Germany) made reference to the ECJ for a preliminary ruling in the case of *Servoprax GmbH v. Hauptzollamt Duisburg* (C-631/23) on whether certain imported goods consisting of tourniquets designed to produce a vascular congestion in a vein are "Other made-up articles, including dress patterns" within the meaning of heading 6307 of the Combined Nomenclature (CN) or whether they should be classified for tariff purposes under other headings of the CN.

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

"1. Is the Combined Nomenclature set out in Annex I of Council Regulation (EEC) No 2658/87 of 23 July 1987 (OJ EU L 256/1), in the version of Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 (OJ EU L 294/1), in the version of Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 (OJ EU L 282/1), as well as in the version of Commission Implementing Regulation (EU) 2018/1602 of 11 October 2018 (OJ EU L 273/1), to be interpreted as meaning that tourniquets, of the type described more precisely in the Order, are to be classified under subheading 9018 90 84 of the Combined Nomenclature?

2. If the first question referred is answered in the affirmative: Is the second sentence of Article 252 of 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 valid?"

Germany; European Union - ECJ Preliminary Ruling Request (Customs): Servoprax (Case C-631/23) – Finanzgericht Düsseldorf Submits Referral on Classification of Tourniquets Under Combined Nomenclature (05 Feb. 2024), News IBFD.

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