

**Request for a preliminary ruling from the Vestre Landsret (Denmark) lodged on 22 February 2018 —
Skatteministeriet v Estron A/S**

(Case C-138/18)

(2018/C 166/27)

Language of the case: Danish

Referring court

Vestre Landsret

Parties to the main proceedings

Applicant: Skatteministeriet

Defendant: Estron A/S

Questions referred

1. Is Note 2(a) to Chapter 90 of the Combined Nomenclature, ⁽¹⁾ read in conjunction with General Rules Nos 1 and 6 for the interpretation of the CN, to be interpreted as meaning that ‘parts and accessories, which are goods included in any of the headings of this chapter or of Chapter 84, 85 or 91’, refers to goods in the four-digit headings in those chapters, or is the Note to be interpreted as also referring to the related subheading notes (the first six digits) in Chapters 84, 85, 90 and 91?
2. Should connectors such as those at issue in the present case be classified under CN subheading 8544 42 90, CN subheading 9021 40 00 or CN subheading 9021 90 10?
3. Should Note 1(m) to section XVI be interpreted as meaning that where a good is included in Chapter 90, it cannot also be included in Chapters 84 and 85?

⁽¹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1).

**Request for a preliminary ruling from the Audiencia Provincial de Almería (Spain) lodged on
23 February 2018 — Banco Mare Nostrum S.A. v Ignacio Jesús Berenguel Nieto, Carmen Sonia
Salinas López**

(Case C-147/18)

(2018/C 166/28)

Language of the case: Spanish

Referring court

Audiencia Provincial de Almería

Parties to the main proceedings

Appellant: Banco Mare Nostrum S.A.

Respondents: Ignacio Jesús Berenguel Nieto, Carmen Sonia Salinas López

Questions referred

1. Does a declaration, obtained by judgment, that an unfair term is non-binding, within the meaning of Council Directive 93/13/EEC of 5 April 1993 on unfair terms in consumer contracts, ⁽¹⁾ preclude the application of all the effects acknowledged by the judgment [of the Court of Justice of the European Union of 21 December 2016, *Gutiérrez Naranjo and Others*, C-154/15, C-307/15 and C-308/15]?