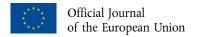
10.2.2025



## C/2025/694

Judgment of the Court (Sixth Chamber) of 12 December 2024 (request for a preliminary ruling from the rechtbank Noord-Holland - Netherlands) - Golden Omega S.A. v Inspecteur van de Belastingdienst/Douane kantoor Rotterdam Rijnmond

(Case C-388/23, (1) Golden Omega)

(Reference for a preliminary ruling – Customs union – Regulation (EEC) No 2658/87 – Common Customs Tariff - Tariff classification - Combined Nomenclature - Heading 1516 - Fats and oils and their fractions - Fish oil in the form of ethyl esters - Esterification of fatty acids with ethanol - Implementing Regulation (EU) 2019/1661 – Validity)

(C/2025/694)

Language of the case: Dutch

## Referring court

Rechtbank Noord-Holland

## Parties to the main proceedings

Applicant: Golden Omega S.A.

Defendant: Inspecteur van de Belastingdienst/Douane, kantoor Rotterdam Rijnmond

## Operative part of the judgment

- Heading 1516 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) 2018/1602 of 11 October 2018,
  - must be interpreted as not covering fish oil in the form of ethyl esters, obtained by esterification of fatty acids with ethanol.
- 2. The examination of the questions referred for a preliminary ruling has disclosed no factor of such a kind as to affect the validity of Commission Implementing Regulation (EU) 2019/1661 of 24 September 2019 concerning the classification of certain goods in the Combined Nomenclature.

<sup>(1)</sup> OJ C C/2023/114.