



C/2025/694

10.2.2025

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

1. 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.

⁽¹⁾ OJ C C/2023/114.