

**Case C-15/05**

**Kawasaki Motors Europe NV**

**v**

**Inspecteur van de Belastingdienst/Douane district Rotterdam**

(Reference for a preliminary ruling from the  
Gerechtshof te Amsterdam)

(Common Customs Tariff — Tariff headings — Classification of vehicles — Tractors  
— Cars and vehicles principally designed for the transport of persons — Regulation  
(EC) No 2518/98 — Point 5 of the annexed table — Invalidity)

Judgment of the Court (Fifth Chamber), 27 April 2006 . . . . . I - 3659

**Summary of the Judgment**

1. *Common Customs Tariff — Tariff headings — Vehicles with the capacity to tow three times their own weight or more — Commission Regulation No 2518/98  
(Commission Regulation No 2518/98)*

2. *Common Customs Tariff — Tariff headings — New all terrain four-wheeled vehicles with the capacity to push twice their own weight or more*

1. Point 5 of the table annexed to Regulation No 2518/98 concerning the classification of certain goods in the Combined Nomenclature is invalid, by adopting a capacity different from that contained in the Harmonised Commodity Description and Coding System Committee's classification opinion of 1999, for vehicles described in subheading 8703 21 10 of the Combined Nomenclature, to tow loads three times their own weight or more, and thereby extending the scope of the heading concerning vehicles principally designed for the transport of persons.
2. New all terrain four-wheeled vehicles with one seat only, fitted with Ackerman steering controlled by a handlebar, equipped with a towing hitch and the technical characteristics of which enable them to push twice their own weight or more, must be classified in subheading 8701 90 of the Combined Nomenclature. It is for the national court to classify such vehicles in the subheadings which correspond to their engine power.

(see para. 51, operative part 1)

(see para. 59, operative part 2)