

JUDGMENT OF THE COURT (SECOND CHAMBER)
30 SEPTEMBER 1982¹

Howe & Brainbridge BV
v Oberfinanzdirektion Frankfurt am Main
(reference for a preliminary ruling
from the Bundesfinanzhof)

(Common Customs Tariff — Treatment which can
“be seen with the naked eye”)

Case 317/81

1. *Common Customs Tariff — Tariff headings — “Textile fabrics impregnated, coated, covered or laminated” within the meaning of heading 59.08 — Treatment which can “be seen with the naked eye” within the meaning of Note 2 (A) (a) to Chapter 59 — Concept.*
2. *Common Customs Tariff — Application — Power of Member States — Designation of the authorities responsible for the tariff classification of products.*
3. *Community law — Application — Difficulties — No effect upon the validity of the provision in question.*

1. The expression “can be seen with the naked eye” in Note 2 (A) (a) to Chapter 59 of the Common Customs Tariff is to be interpreted as meaning that the impregnation, coating or covering of the fabric must be directly visible upon simple visual examination. The wording of the note does not allow the inference to be drawn from the stiffness of a fabric that it has received such treatment.
2. Although the Common Customs Tariff constitutes a measure of Community law to be interpreted

uniformly in all Member States, its application is entrusted to the States. Accordingly it is for the Member States to designate the authorities and persons required to undertake the tariff classification of products and to decide their training in order to enable them properly to fulfil such tasks.

3. Although difficulties caused by the application of a Community provision may be relevant to its interpretation they are not of such a nature as to call its validity in question.

¹ — Language of the Case: German.