

# Case C-379/02

**Skatteministeriet**

**v**

**Imexpo Trading A/S**

(Reference for a preliminary ruling from the Østre Landsret)

(Common customs tariff — Tariff headings — Classification  
in the Combined Nomenclature — Chairmats)

Judgment of the Court (Sixth Chamber), 7 October 2004 . . . . . 1 - 9275

## Summary of the Judgment

*Common customs tariff — Tariff headings — Chairmats — Classification in subheading 3918 10 90 of the Combined Nomenclature, concerning floor coverings and more specific than that concerning furniture*

The Combined Nomenclature set out in Annex I to Regulation No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Regulations Nos 1734/96, 2086/97, 2261/98 and 2204/99, must be construed as meaning that, in a dispute in which the parties disagree as to whether chairmats made of plastic of various shapes, specially designed to be placed on the floor beneath office chairs on wheels to facilitate their movement

while also protecting the floor covering, come under subheading 3918 10 90 or subheading 9403 70 90, classification under the former subheading is to be preferred.

(see para. 26, operative part)