

Case C-445/04

Possehl Erzkontor GmbH

v

Hauptzollamt Duisburg

(Reference for a preliminary ruling from the Finanzgericht Düsseldorf)

(Common Customs Tariff — Tariff classification — Subheading 2519 90 10 — Fused magnesia obtained by fusion in an electric arc furnace of magnesite that has previously been caustic-burned — Fused magnesia)

Judgment of the Court (Fourth Chamber), 8 December 2005 I - 10723

Summary of the Judgment

Common Customs Tariff — Tariff headings — Fused magnesia — Classification under subheading 2519 90 10 of the Combined Nomenclature

I - 10721

Fused magnesia, which is essentially composed of magnesium oxide and is the result of magnesite being subjected to two stages of heat treatment, namely calcination and fusion, comes under subheading 2519 90 10 of the Combined Nomenclature in Annex I to Regulation No 2658/87 on the tariff and statistical nomenclature and on the Com-

mon Customs Tariff, as amended by Regulations Nos 3115/94, 1359/95, 2448/95 and 3009/95.

(see paras 22-23, 30, operative part)