

Reports of Cases

Case C-541/13

Douane Advies Bureau Rietveld v Hauptzollamt Hannover

(Request for a preliminary ruling from the Finanzgericht Hamburg)

(Reference for a preliminary ruling — Customs union and common customs tariff — Tariff classification — Heading 3822 — Concept of 'diagnostic or laboratory reagents' — Indicators of exposure to a predetermined target temperature)

Summary — Judgment of the Court (Ninth Chamber), 9 October 2014

1. Questions referred for a preliminary ruling — Jurisdiction of the Court — Identification of the relevant points of EU law — Reformulation of the questions

(Art. 267 TFEU)

- 2. Customs union Common Customs Tariff Classification of goods Criteria Characteristics and objective properties Scope Intended use of a product Included Conditions
- 3. Customs union Common Customs Tariff Tariff headings Diagnostic or laboratory reagents within the meaning of Heading 3822 Definition Indicators of exposure to a predetermined target temperature Not included

(Council Regulation No 2658/87, as amended by Regulation No 861/2010, Annex I)

1. See the text of the decision.

(see para. 18)

2. See the text of the decision.

(see paras 21, 22)

3. Heading 3822 of the Combined Nomenclature in Annex 1 to Regulation No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Regulation No 861/2010, must be interpreted as meaning that temperature indicators, which, by the effect of a change in colour caused by the variation in volume of the liquids that they contain, indicate, irreversibly, whether a temperature higher or lower than a specified threshold has been reached, are not covered by that heading.

(see para. 33, operative part)



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