



Reports of Cases

Case C-198/15

Invamed Group Ltd and Others
v
Commissioners for Her Majesty's Revenue & Customs

(Request for a preliminary ruling from the First-tier Tribunal (Tax Chamber))

(Reference for a preliminary ruling — Common Customs Tariff — Tariff classification — Combined Nomenclature — Section XVII — Vehicles — Chapter 87 — Vehicles other than railway or tramway rolling stock, and parts and accessories thereof — Headings 8703 and 8713 — Vehicles with battery-powered electric motors — Definition of ‘disabled persons’)

Summary — Judgment of the Court (Tenth Chamber), 26 May 2016

1. *Customs union — Common Customs Tariff — Tariff headings — Interpretation — Explanatory notes to the combined nomenclature — No binding force — Obligation for those notes to comply with the provisions of the Combined Nomenclature*

(Council Regulation No 2658/87, as amended by Commission Regulation No 1810/2004, Annex I)

2. *Customs union — Common Customs Tariff — Tariff headings — Classification of goods — Criteria — Characteristics and objective properties*

(Council Regulation No 2658/87, as amended by Commission Regulation No 1810/2004, Annex I)

3. *Customs union — Common Customs Tariff — Tariff headings — ‘For disabled persons’ within the meaning of heading 8713 of the Combined Nomenclature — Concept — Product designed solely for disabled persons — Included — Electrically-driven vehicles powered by a battery — Classification under heading 8713 of the Combined Nomenclature — Vehicles used by non-disabled persons — No effect*

(Council Regulation No 2658/87, as amended by Commission Regulation No 1810/2004, Annex I)

4. *Customs union — Common Customs Tariff — Tariff headings — ‘Disabled persons’ within the meaning of heading 8713 of the Combined Nomenclature — Concept — Persons affected by a non-marginal limit on their ability to walk — Included — Duration of that limitation and the existence of other limitations relating to the capacities of those persons — No effect*

(Council Regulation No 2658/87, as amended by Commission Regulation No 1810/2004, Annex I)

1. See the text of the decision.

(see paras 18-20)

2. See the text of the decision.

(see para. 22)

3. Heading 8713 of 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 Regulation No 1810/2004, must be interpreted as meaning:

- the words ‘for disabled persons’ mean that the product is designed solely for disabled persons;
- the fact that a vehicle may be used by non-disabled persons is irrelevant to the classification under heading 8713 of the Combined Nomenclature;
- the Explanatory Notes to the Combined Nomenclature are not capable of amending the scope of the tariff headings of the Combined Nomenclature.

(see para. 27, operative part 1)

4. The words ‘disabled persons’ under heading 8713 of 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 Regulation No 1810/2004, must be interpreted as designating persons affected by a non-marginal limit on their ability to walk, the duration of that limitation and the existence of other limitations relating to the capacities of those persons being irrelevant.

(see para. 34, operative part 2)