



Reports of Cases

Case C-227/17

Medtronic GmbH
v
Finanzamt Neuss

(Request for a preliminary ruling from the Finanzgericht Düsseldorf)

(Reference for a preliminary ruling — Regulation (EEC) No 2658/87 — Customs Union and Common Customs Tariff — Tariff classification — Combined Nomenclature — Subheadings 9021 10 10, 9021 10 90 and 9021 90 90 — Spinal fixation systems — Implementing Regulation (EU) No 1214/2014)

Summary — Judgment of the Court (Tenth Chamber), 12 April 2018

Customs union — Common Customs Tariff — Tariff headings — Spinal fixation system assembled in accordance with the specific needs of the patient and intended to treat degenerative disc diseases, spinal stenoses and spinal dislocations or failures in earlier spinal fusions, tumours, scolioses or bone fractures — Classification under subheadings 9021 90 90 or 9021 10 10 or 9021 10 90 — Verification by the national court

(Council Regulation No 2658/87, as amended by Regulation No 2015/1754, Annex I)

The Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Implementing Regulation (EU) 2015/1754 of 6 October 2015, must be interpreted as meaning that spinal fixation systems such as those at issue in the main proceedings may not be classified under subheading 9021 90 90 of the Combined Nomenclature if they are covered by another subheading of heading 9021 of the Combined Nomenclature. Whether those systems may be classified under subheading 9021 10 10 or subheading 9021 10 90 of the Combined Nomenclature will depend on the principal function they perform, which is a matter for the referring court to determine by having regard to the objective characteristics and properties of such systems as well as to their intended and actual use.

(see para. 65, operative part)