



## Reports of Cases

**Case C-445/17**

**Agenzia delle Dogane e dei Monopoli**  
**v**  
**Pilato SpA**

(Request for a preliminary ruling from the Commissione Tributaria Regionale del Lazio)

(Reference for a preliminary ruling — Common Customs Tariff — Combined Nomenclature —  
Tariff classification — Headings 8703, 8704 and 8705 — Hearses)

Summary — Judgment of the Court (Tenth Chamber), 25 July 2018

*Customs union — Common Customs Tariff — Tariff headings — Hearses — Classification under heading 8703 of the combined nomenclature*

*(Council Regulation No 2658/87, as amended by Regulation No 927/2012, Annex I)*

The Combined Nomenclature 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) No 927/2012 of 9 October 2012, must be interpreted as meaning that hearses such as those at issue in the case in the main proceedings must be classified under heading 8703 of that combined nomenclature.

(see para. 41, operative part)