

Judgment of the Court (Ninth Chamber) of 28 October 2021 (requests for a preliminary ruling from the Finanzgericht Hamburg — Germany) — KAHL GmbH & Co. KG (C-197/20) and C.E. Roeper GmbH (C-216/20) v Hauptzollamt Hannover (C-197/20), Hauptzollamt Hamburg (C-216/20)

(Joined Cases C-197/20 and C-216/20) ⁽¹⁾

(Reference for a preliminary ruling — Customs union — Common Customs Tariff — Tariff classification — Combined Nomenclature — Tariff subheadings 1521 90 91 and 1521 90 99 — Interpretation of the Explanatory Notes to subheading 1521 90 99 — Beeswax melted down and solidified prior to import)

(2022/C 2/10)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicants: KAHL GmbH & Co. KG (C-197/20) and C.E. Roeper GmbH (C-216/20)

Defendants: Hauptzollamt Hannover (C-197/20) and Hauptzollamt Hamburg (C-216/20)

Operative part of the judgment

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, in the versions resulting from Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014 and from Commission Implementing Regulation (EU) 2015/1754 of 6 October 2015, must be interpreted as meaning that beeswax which has been melted down, and from which foreign bodies have been mechanically removed in part during the melting process, then solidified to form blocks or slabs, falls under subheading 1521 90 99 of that nomenclature, which refers to 'other' waxes, and not under subheading 1521 90 91 of that nomenclature, which refers to 'raw' waxes.

⁽¹⁾ OJ C 279, 24.8.2020.

Judgment of the Court (Seventh Chamber) of 28 October 2021 (requests for a preliminary ruling from the Korkein hallinto-oikeus — Finland) — Proceedings brought by A Oy (C-221/20), B Oy (C-223/20)

(Joined Cases C-221/20 and C-223/20) ⁽¹⁾

(Reference for a preliminary ruling — Taxation — Directive 92/83/EEC — Excise duty — Beer — Article 4(2) — Possibility to apply reduced rates of excise duty to beer brewed by independent small breweries — Treatment as a single independent small brewery or as two or more small breweries — Obligation to transpose)

(2022/C 2/11)

Language of the case: Finnish

Referring court

Korkein hallinto-oikeus

Parties to the main proceedings

Applicants: A Oy (C-221/20), B Oy (C-223/20)

Intervening parties: Veronsaajien oikeudenvilvontayksikkö