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 byA 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 oikeudenvalvontayksikkö

Operative part of the judgment

The second sentence of Article 4(2) of Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages must be interpreted as meaning that a Member State which applies the possibility, provided for in Article 4(1) thereof, of applying reduced rates of excise duty to beer brewed by independent small breweries is not, however, obliged to treat as a single independent small brewery two or more small cooperating breweries whose combined annual production does not exceed 200 000 hectolitres.

(1) OJ C 262, 10.8.2020.

Judgment of the Court (First Chamber) of 28 October 2021 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Finanzamt B v X-Beteiligungsgesellschaft mbH

(Case C-324/20) (1)

(Reference for a preliminary ruling — Directive 2006/112/EC — Value added tax (VAT) — Supply of services — Articles 63 — Chargeability of VAT — Articles 64(1) — Concept of 'supplies which give rise to successive payments' — One-time supply remunerated by means of payment in instalments — Articles 90(1) — Reduction of the taxable amount — Concept of 'non-payment of the price')

(2022/C 2/12)

Language of the case: German

Referring court

Bundesfinanzhof

Parties to the main proceedings

Appellant: Finanzamt B

Respondent: X-Beteiligungsgesellschaft mbH

Operative part of the judgment

1. Article 64(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax must be interpreted as meaning that a service supplied on a single occasion remunerated by way of instalment payments does not fall within the scope of that provision.

2. Article 90(1) of Directive 2006/112 must be interpreted as meaning that, in the case of an agreement on payment in instalments, the fact that an instalment of the remuneration has not been paid before its term cannot be regarded as non-payment of the price, within the meaning of that provision, and, as a result, cannot lead to a reduction of the taxable amount.

(1) OJ C 313, 21.9.2020.