

must be interpreted as meaning that:

a single supply provided by the owner of a competition horse training stable, consisting in the stabling and training of horses and the participation of horses in competitions constitutes a supply of services for consideration, within the meaning of that provision, where the horse owner remunerates that supply by assigning half of the claim to prize money to which he or she is entitled in the event of successful participation in a competition.

⁽¹⁾ OJ C 119, 14.3.2022.

Judgment of the Court (Ninth Chamber) of 9 February 2023 (request for a preliminary ruling from the Retten i Esbjerg — Denmark) — Skatteministeriet Departementet v Global Gravity ApS

(Case C-788/21, ⁽¹⁾ Global Gravity)

(Reference for a preliminary ruling — Customs union — Common Customs Tariff — Classification of goods — Combined Nomenclature — Subheadings 7616 99 90 and 8609 00 90 — Tubular Transport Running System (TubeLock) — Meaning of ‘container’)

(2023/C 112/13)

Language of the case: Danish

Referring court

Retten i Esbjerg

Parties to the main proceedings

Applicant: Skatteministeriet Departementet

Defendant: Global Gravity ApS

Operative part of the judgment

Subheading 8609 00 90 of 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 version resulting from Commission Implementing Regulation (EU) No 1001/2013 of 4 October 2013,

must be interpreted as not covering a device for transporting pipes that consists of a number of aluminium lifting profiles between two of which the pipes to be transported are placed perpendicularly, those two lifting profiles being linked together by two steel lifting poles that are equipped with eyelets, and on top of which additional pipes may then be placed in the same way until the load comprises the number of pipes to be transported, the load then being completed by the attachment of steel slings to the lifting poles at the four corners of the load (by passing them through the said eyelets) in order to facilitate handling of the load, which is a matter for the referring court to verify.

⁽¹⁾ OJ C 109, 7.3.2022.
