INFORMATION ON UNPUBLISHED DECISIONS

Reports of Cases

Order of the Court (Sixth Chamber) of 19 January 2012 — DHL Danzas Air & Ocean v Inspecteur van de Belastingdienst

(Case C-227/11)

(Article 104(3) of the Rules of Procedure — Common Customs Tariff — Tariff headings — Network analysers — Classification — Legal value of a classification opinion of the World Customs Organisation)

1. *Common Customs Tariff — Tariff headings — Interpretation — Recourse to classification opinions of the World Customs Organisation — Recourse to the Combined Nomenclature — Limits — Opinion incapable of providing grounds for the invalidity of a classification regulation — Goods imported before that opinion was adopted (see paras 40, 43)*

2. *Common Customs Tariff — Tariff headings — Active network analysers — Classification in subheading 9030 40 90 or in subheading 9030 40 00 of the Combined Nomenclature — Condition (Commission Regulations No 1810/2004 and No 1719/2005) (see para 53 and operative part)*

Re:

Reference for a preliminary ruling — Rechtbank Haarlem — Validity of Commission Regulation (EC) No 129/2005 of 20 January 2005 concerning the classification of certain goods in the Combined Nomenclature and amending Regulation (EC) No 955/98 (OJ 2005 L 25, p. 37) — Network analysers.

Operative part

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 Regulation (EC) No 1810/2004 of 7 September 2004, and by Commission Regulation (EC) No 1719/2005 of 27 October 2005, respectively, must be interpreted as meaning that network analysers such as those at issue in the main proceedings may be classified in subheading 9030 40 90 of the combined nomenclature, as amended by Regulation No 1810/2004, or in subheading 9030 40 00 of the combined nomenclature, as amended by Regulation No 1719/2005, depending on the date of their import, provided that the devices are intended to measure or check electrical quantities, which it is for the national court to ascertain. If they are not, those devices must be classified in subheading 9031 80 39 of the combined nomenclature, as amended by Regulation No 1810/2004, or in subheading 9031 80 38 of the combined nomenclature, as amended by Regulation No 1719/2005, depending on the date of their import.