JUDGMENT OF THE COURT (Second Chamber)
24 January 1991 *

In Case C-384/89,

REFERENCE to the Court under Article 177 of the EEC Treaty by the Tribunal de grande instance (Regional Court), Nice, for a preliminary ruling in the criminal proceedings pending before that court against

Gérard Tomatis and Christian Fulchiron

on the interpretation of heading 87.02 of the Common Customs Tariff: 'Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading 87.09)',

THE COURT (Second Chamber)

composed of: T. F. O'Higgins, President of the Chamber, G. F. Mancini and F. A. Schockweiler, Judges,

Advocate General: F. G. Jacobs
Registrar: D. Louterman, Principal Administrator

(The grounds of the judgment are not reproduced.)

in answer to the questions referred to it by the Tribunal de grande instance, Nice, by judgment of 13 January 1989, hereby rules:

* Language of the case: French.

(1) Subheading 87.02 A of the Common Customs Tariff must be interpreted as including vehicles having, behind the driver's seat or bench, specially fitted spaces for fixed, folding or removable seats, and having side windows, a rear or side door or a tail-gate, and an interior finish similar to that of vehicles designed for the transport of passengers.

(2) The tariff classification given to a product by the authorities of one Member State may be challenged by the authorities of another Member State in connection with the classification of other examples of the same product or for the purposes of their national law.