



DLA Piper wins leading customs case before the CJEU

Partner Line Kjær has successfully acted for a company in a leading customs case before the Court of Justice of the European Union. The case concerns tariffing of so-called connectors for hearing aids.

During an inspection, the Danish customs and tax authorities had set aside the company's tariffing of the connectors and levied customs duties on the connectors imported by the company into the EU during the preceding 3-year period.

The company brought the decision by the customs and tax authorities before the Danish National Tax Tribunal, where Line Kjær successfully argued that the connectors should be classified under subheading 9021 90 10, which is exempt from customs duties.

The Danish Ministry of Taxation then brought the case before the Danish courts and, due to its general public importance, the case was referred to the High Court of Western Denmark. The Western High Court requested a preliminary ruling from the CJEU, which has now ruled that the relevant connectors can, as argued by the company, be classified under subheading 9021 90 10 as parts and accessories for hearing aids.