

Defendant: Hauptzollamt

Operative part of the judgment

1. 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 Implementing Regulation (EU) 2015/1754 of 6 October 2015, must be interpreted as meaning that a product consisting of approximately 85 % ethanol, 10 % water, 4,8 % dry residue and having an average vanilla content of 0,5 %, which is obtained by diluting, for the purposes of standardisation, in water and ethanol an intermediate product itself extracted from vanilla bean using ethanol, falls under subheading 1302 19 05 of that nomenclature;
2. Article 27(1)(e) 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 vanilla oleoresin falling under subheading 1302 19 05 of the Combined Nomenclature set out in Annex I to Regulation No 2658/87, as amended by Implementing Regulation 2015/1754, must be regarded as a 'flavour' within the meaning of that provision, provided that it constitutes an ingredient which brings a specific taste or smell to a particular product.

⁽¹⁾ OJ C 72, 1.3.2021.

Judgment of the Court (Ninth Chamber) of 7 April 2022 (requests for a preliminary ruling from the Verwaltungsgericht, Autonome Sektion für die Provinz Bozen — Italy) — KW (C-102/21), SG (C-103/21) v Autonome Provinz Bozen

(Joined Cases C-102/21 and C-103/21) ⁽¹⁾

(Reference for a preliminary ruling — Aid granted by Member States — Aid scheme for the construction of mini-hydroelectric power plants — Alpine and mountain huts without connection to an electricity grid — Authorisation by the European Commission — Expiry)

(2022/C 213/18)

Language of the case: German

Referring court

Verwaltungsgericht, Autonome Sektion für die Provinz Bozen

Parties to the main proceedings

Applicants: KW (C-102/21), SG (C-103/21)

Defendant: Autonome Provinz Bozen

Operative part of the judgment

1. The authorisation for the aid scheme for the construction of mini-hydroelectric power plants resulting from Commission Decision C(2012) 5048 final of 25 July 2012 on State aid SA.32113 (2010/N) — Italy: Aid scheme for energy savings, district heating and electrification of remote areas in Alto Adige/South Tyrol was no longer in force when the Autonome Provinz Bozen (Autonomous Province of Bolzano, Italy) granted subsidies to KW and SG;
2. Article 108(3) TFEU must be interpreted as meaning that the European Commission is not required to request the Member State to recover unlawful aid within the meaning of Article 1(f) of Council Regulation (EU) 2015/1589 of 13 July 2015 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union.

⁽¹⁾ OJ C 217, 7.6.2021.