

António Maria Caeiros, *Le régime juridique du classement tarifaire des marchandises dans l'Union européenne*. Brussels: Bruylant, 2022. 252 pages. ISBN: 9782802772057. EUR 65.80.

Are hearses to be regarded as vehicles for the transport of goods or for the transport of persons? (Case C-445/17, *Agenzia delle Dogane e dei Monopoli v Pilato SpA*). Should mastectomy bras be classified as *brassières* or rather as breast form ‘accessories’? (Case C-677/18, *Amoena Ltd v Commissioners for Her Majesty’s Revenue and Customs*). Spot-on solution for cats against infestations of fleas and ticks, to be regarded as prophylactic or therapeutic medicines – or as insecticides? (Case C-941/19, *Samohyl group a.s. v Generální ředitelství cel*). These are just a few of the highly practical yet technically complex questions that must be addressed by anyone involved in customs clearance. The answer to such questions is far from inconsequential. Like rules governing the customs value and origin of goods, tariff classification directly affects whether certain customs duties may be waived, and, more generally, how much duty is payable upon

importation. Importers will naturally favour classifications that result in lower tariffs, while customs authorities – tasked with ensuring compliance with EU customs law – must ensure that goods are not incorrectly placed in overly advantageous tariff positions. This obligation is all the more pressing given the Commission’s vigilance in enforcing customs regulations, since customs duties represent a traditional source of the Union’s own resources. The financial interests of the EU are, in a very direct sense, at stake.

Despite the financial and regulatory importance of the matter, and to the best of this reviewer’s knowledge, no recent scholarly work – especially in French – had systematically analysed the legal framework governing tariff classification in the EU before the publication of the monograph under review. Caeiros’s book is thus a particularly welcome addition to an area of EU customs law scholarship that remains underdeveloped. It is distinguished not only by its comprehensiveness, but also by the pedagogical clarity with which it presents an area of law whose complexity and technicality could only be denied by those unfamiliar with its intricacies. This monograph will undoubtedly help to secure cross-border commercial transactions by clarifying one of the most intricate aspects of customs law at a time when such transactions are increasingly vulnerable to geopolitical instability.

Caeiros’s work is structured into ten chapters. The first three address the legal form of the instruments involved in tariff classification – namely, the Harmonized System, the Combined Nomenclature, and the TARIC (the Integrated Tariff of the European Communities) – and examine the legal status of the institutions responsible for them, as well as the processes by which they are adopted, including the Commission’s implementing regulations in this field. Chapters 4 to 6 deal with the substance of these instruments. Chapter 4, in particular, forms the backbone of the book: it sets out in detail the General Rules for the Interpretation (GRI) of the Combined Nomenclature, which serve as a compass for navigating this complex structure. However, this journey is not always smooth. The classification of a given product may sometimes require the intervention of specialized laboratories, whose role is examined in Chapter 7. Chapter 8 addresses public access to documents relating to tariff classification, while Chapter 9 discusses Binding Tariff Information (BTI), the EU’s ruling mechanism for tariff classification. Chapter 10 closes the book with a brief look at tariff classification in trade between the EU and the United Kingdom following Brexit.

If one criticism were to be made about this otherwise exemplary work, it would be the absence of any mention, position or commentary concerning one of the greatest current challenges in this field: the classification of

goods in the context of e-commerce. That being said, this omission is easily explained by the timing of the book's publication, which predates the Commission's proposal to reform the Union Customs Code. That proposal includes a simplification mechanism for distance sales: goods may be classified in one of five broad categories (bucketing system), using only the two-digit chapter level of the Combined Nomenclature, rather than six-digit headings or subheadings. We may hope that Caeiros will turn his doctrinal attention to this reform in the near future.

In summary, this monograph is a landmark contribution to the field of EU customs law. By the time the reader turns its final page, even the classification of a hearse or a feline insecticide should no longer hold any fear.

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