

# Case law

Topic	Case (link)	Date	Key holding (one line)	Practical takeaway
Non-preferential / substantial transformation (steel pipes)	<b>C-86/24 — CS STEEL a.s. v Generální ředitelství cel.</b> (EUR-Lex) ( <a href="#">EUR-Lex</a> )	20 October 2025	Annex 22-01's primary rule excluding cold-reduction as a change of origin for certain hot-finished steel tubes is valid — later cold finishing did <b>not</b> create a new origin.	If a primary rule in the UCC/Delegated Reg. lists which operations change origin, those codified rules override ad-hoc arguments that later processing creates origin; check the exact Annex entry for the HS code.
Binding Origin Information (BOI) / administrative review	<b>C-297/23 P — Harley-Davidson Europe Ltd &amp; Neovia Logistics v Commission</b> (EUR-Lex / CURIA) ( <a href="#">EUR-Lex</a> )	21 November 2024	The Court reviewed Commission revocation of BOI decisions — clarified scope of 'processing not economically justified', administrative procedure and legitimate-expectation limits on revoking BOIs.	BOIs provide useful certainty but can be revoked; companies should document economics/processing rationale and be ready to contest revocations on procedural or substantive grounds.
Non-preferential / substantial transformation (steel cables)	C-260/08 — Bundesfinanzdirektion West v HEKO Industrieerzeugnisse GmbH ( <a href="#">EUR-Lex</a> )	10 December 2009	The Court held that "substantial processing or working" for non-preferential origin may arise even without a change in tariff heading, if the processing results in a product with its own specific properties and composition distinct from the input product, and that non-binding list rules cannot alter Article 24's meaning.	For non-preferential origin analysis, don't rely solely on tariff-heading changes or list rules: assess whether the processing results in qualitatively new product properties that reflect a genuine substantial transformation under UCC Article 60(2) (formerly CC Article 24).

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