Commission Implementing Regulation (EU) 2017/1977 of 26 October 2017 repealing Implementing Regulation (EU) No 876/2014 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1977

of 26 October 2017

repealing Implementing Regulation (EU) No 876/2014 concerning the classification of certain goods in the Combined Nomenclature

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Articles 57(4) and 58(2) thereof,

Whereas:

(1) By Implementing Regulation (EU) No 876/2014[(2)], the Commission classified a portable battery-operated apparatus for capturing and recording still and video images under CN code 8525 80 99 as other video camera recorders.

(2) In its judgment in Joined Cases C-435/15 and C-666/15[(3)], the Court of Justice ruled that Implementing Regulation (EU) No 876/2014 is invalid.

(3) For reasons of legal certainty, provisions which have been declared invalid by the Court of Justice should be formally removed from the legal order of the Union.

(4) Implementing Regulation (EU) No 876/2014 should therefore be repealed.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 876/2014 is repealed.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2017/1977. (See end of Document for details)

Done at Brussels, 26 October 2017.

For the Commission,

On behalf of the President,

Stephen QUEST

Director-General

Directorate-General for Taxation and Customs Union