Commission Implementing Regulation (EU) 2015/182 of 2 February 2015 repealing Implementing Regulation (EU) No 827/2011 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) 2015/182

of 2 February 2015

repealing Implementing Regulation (EU) No 827/2011 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 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff[(1)], and in particular Article 9(1) (a) thereof,

Whereas:

(1) Commission Implementing Regulation (EU) No 827/2011[(2)] classified blue polymethine dye (fluorescent dye) diluted in a mixture of the solvents ethylene glycol and methanol, used in automatic blood analysers for staining leukocytes by means of fluorescent marking after they have undergone a specific preparatory treatment, under heading 3212 of the Combined Nomenclature as dye and other colouring matter. Classification of the product under heading 3822 of the Combined Nomenclature was excluded on the grounds that colouring matter of heading 3204 put up for retail sale is classified under heading 3212.

(2) In Case C-480/13 *Sysmex Europe GmbH v Hauptzollamt Halburg-Hafen*[(3)], the Court of Justice of the European Union ruled that a product, composed of solvents and of a polymethine-based substance should be classified under heading 3822 of the Combined Nomenclature as laboratory reagents. The Court considered, based on the information submitted, that the use of that product as a colouring matter is no more than a purely theoretical possibility.

(3) The product examined by the Court in case C-480/13 is identical to the product the classification of which is laid down in Implementing Regulation (EU) No 827/2011.

(4) As a consequence, it is appropriate to repeal Implementing Regulation (EU) No 827/2011 in order to avoid potential divergences in tariff classification of blue polymethine dye (fluorescent dye) diluted in a mixture of the solvents ethylene glycol and methanol and to ensure the uniform application of the Combined Nomenclature within the Union.

(5) Implementing Regulation (EU) No 827/2011 should therefore be repealed.

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

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2015/182. (See end of Document for details)*

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 827/2011 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.

Done at Brussels, 2 February 2015.

For the Commission,

On behalf of the President,

Heinz ZOUREK

Director-General for Taxation and Customs Union