Commission Implementing Regulation (EU) No 454/2014 of 29 April 2014 repealing Implementing Regulation (EU) No 1066/2010 concerning the classification of certain goods in the Combined Nomenclature

COMMISSION IMPLEMENTING REGULATION (EU) No 454/2014

of 29 April 2014

repealing Implementing Regulation (EU) No 1066/2010 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 1066/2010[(2)], as amended by Implementing Regulation (EU) No 441/2013[(3)], classifies a product consisting of an audio-frequency amplifier and a loudspeaker in a single housing under CN code 8518 40 80 as an audio-frequency electric amplifier.

(2) The Harmonized System (HS) Committee approved during its 52nd Session in September 2013 a classification opinion classifying an identical product in HS subheading 8518 22 as multiple loudspeakers, mounted in the same enclosure.

(3) The EU is, by Council Decision 87/369/EEC of 7 April 1987[(4)], a contracting party of the International Convention on the Harmonized Commodity Description and Coding System (known as the Harmonized System or HS), drawn up by the Customs Cooperation Council (known as the World Customs Organisation or WCO).

(4) The Court of Justice of the European Union (CJEU) has held that, although the WCO opinions classifying goods in the HS do not have legally binding force, they amount, as regards the classification of those goods in the Combined Nomenclature (CN), to indications which are an important aid to the interpretation of the scope of the various tariff headings of the CN, insofar as they are not contrary to the wording of the respective heading (see, *inter alia*, the rulings of the CJEU in Cases C-206/03[(5)], C-15/05[(6)] and C-227/11[(7)]).

(5) With a view to securing uniformity in the interpretation and application of the Harmonized System on an international level and considering that the decision is in conformity with the wording of HS subheading 8518 22, the EU should apply this classification opinion.

(6) Regulation (EU) No 1066/2010, as amended by Implementing Regulation (EU) No 441/2013, should therefore be repealed.

Changes to legislation: There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 454/2014. (See end of Document for details)

(7) 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 1066/2010 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, 29 April 2014.

For the Commission,

On behalf of the President,

Algirdas ŠEMETA

Member of the Commission