V

(Announcements)

COURT PROCEEDINGS

COURT OF JUSTICE

Request for a preliminary ruling from the Finanzgericht Düsseldorf (Germany) lodged on 11 April 2014 — Vario Tek GmbH v Hauptzollamt Düsseldorf

(Case C-178/14)

(2014/C 223/02)

Language of the case: German

Referring court

Finanzgericht Düsseldorf

Parties to the main proceedings

Applicant: Vario Tek GmbH

Defendant: Hauptzollamt Düsseldorf

Questions referred

- 1. Does the fact that a video camera has no zoom function preclude its classification under subheading 8525 80 9 of the Combined Nomenclature in the version of Commission Regulation (EU) No 861/2010 of 5 October 2010 and Commission Regulation (EU) No 1006/2011 of 27 September 2011, both amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff? (¹)
- 2. If Question 1 is answered in the negative, is a video camera recorder able to record sound and images taken by the camera within the meaning of CN subheading 8525 80 91 solely by virtue of the fact that a video or audio file can be copied, via a USB port on the camera, from another device to the interchangeable storage medium required to operate the camera, even though those files cannot be viewed or listened to with the camera alone?

⁽¹) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 1987 L 256, p. 1) as amended by Commission Regulation (EU) No 861/2010 of 5 October 2010 and Commission Regulation No 1006/2011 of 27 September 2011 amending Annex I to Regulation (EEC) No 2658/87, OJ 2010 L 284, p. 1.