

Parties to the main proceedings

Appellants: Agenzia delle Dogane, Ufficio di Verona dell'Agenzia delle Dogane

Respondent: ADL American Dataline Srl

Questions referred

1. Is it contrary to Articles 10(2) and 12 of Council Regulation (EEC) No 2658/87 of 23 July 1987 ⁽¹⁾ and to the principle of legal certainty to interpret the amendments made to the Explanatory Notes accompanying Chapter 84 of the Schedule of Customs duties set out in Part II of Annex I thereto by Commission Regulation (EC) No 1549/06 of 17 October 2006 ⁽²⁾ (which excludes loudspeakers from heading 8471 where they are presented separately from automatic data-processing machines) in order to find that the goods imported by ADL American Dataline s.r.l. ⁽³⁾ ... perform a specific function (reproduction and amplification of sound) 'other' than data processing?
2. Must the goods imported by ADL American Dataline s.r.l. ..., namely, 'loudspeakers' marketed separately from automatic data-processing machines, be regarded as devices 'performing a specific function other than data processing' — assuming that the reproduction and amplification of sound ... must be regarded as such — or is it not possible to regard them as system units performing a specific function other than data processing, since, having regard to their specific technical characteristics (connection only via USB cable; operating system MAC OS 9 required), they 'have no function which they would be capable of performing without the assistance of such a machine [that is to say, without the assistance of an automatic data-processing machine' (see Case C-339/98 *Peacock AG* [2000] ECR I-8947, paragraphs 14 and 15, and Case C-142/06 *Olicom* [2007] ECR I-6675, paragraphs 20, 29 and 30, which, although referring to other types of device — network cards and 'combination' cards — seem to indicate that a lack of any 'other' specific function stems from the fact that (i) the device cannot function without a personal computer and (ii) the device has the capacity to accept and to convert at output signals transmitted by the processor)?

⁽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).

⁽²⁾ Commission Regulation (EC) No 1549/2006 of 17 October 2006 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2006 L 301, p. 1).

⁽³⁾ '[L]oudspeakers produced by the US company Harman Multimedia for exclusive use as output peripheral units for "APPLE" computers'.

Request for a preliminary ruling from the Administratīvās rajona tiesas Rīgas tiesu nams (Latvia) lodged on 21 October 2013 — SIA 'OLIVER MEDICAL' v Valsts ieņēmumu dienests

(Case C-547/13)

(2013/C 377/16)

Language of the case: Latvian

Referring court

Administratīvās rajona tiesas Rīgas tiesu nams

Parties to the main proceedings

Applicant: SIA 'OLIVER MEDICAL'

Defendant: Valsts ieņēmumu dienests

Questions referred

1. Must headings 9018 and 9019 of the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 ⁽¹⁾ on the tariff and statistical nomenclature and on the Common Customs Tariff be interpreted as meaning that the following devices: 'UltraPulse Encore laser' tips, 'Light Sheer ST', 'IPL Quantum SR' and its 'HR upgd for IPL Quantum' and 'DL upgd for IPL Quantumsystem' heads, 'Ultrashape contour I' treatment heads, the 'IPL Quantum SR 560' device, the 'Ls-Duet' device and its accessories, and the Lumenis M22 appliance, which are used in the practice of medicine, may be classified under those headings?
2. If headings 9018 and 9019 should not be applicable, may those goods be classified under heading 8543 of the Combined Nomenclature?
3. If the reply is negative, what other heading provides the interpretation of the Combined Nomenclature for the purposes of classification?

⁽¹⁾ OJ L 256, 1, p. 1.