

5. The second subparagraph of Article 3(1) of Regulation No 2988/95 must be interpreted as meaning that classification of a series of irregularities as a 'continuous or repeated irregularity', within the meaning of that provision, is not excluded where the competent authorities have not made regular and in-depth checks on the person in question.
6. The fourth subparagraph of Article 3(1) of Regulation No 2988/95 must be interpreted as meaning that the limitation period laid down in that subparagraph begins to run, in the case of a continuous or repeated irregularity, from the day on which that irregularity ceased, irrespective of the date on which the national administration became aware of that irregularity.
7. Article 3(1) of Regulation No 2988/95 must be interpreted as meaning that acts relating to investigation or legal proceedings adopted by the competent authority and notified to the person in question, in accordance with the third subparagraph of that provision, do not have the effect of interrupting the limitation period laid down in the fourth subparagraph thereof.

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<sup>(1)</sup> OJ C 142, 12.5.2014.

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**Judgment of the Court (Seventh Chamber) of 11 June 2015 (request for a preliminary ruling from the Bundesfinanzhof — Germany) — Hauptzollamt Hannover v Amazon EU Sàrl**

(Case C-58/14) <sup>(1)</sup>

**(Reference for a preliminary ruling — Regulation (EEC) No 2658/87 — Customs union and Common Customs Tariff — Combined Nomenclature — Heading 8543 70 — Electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85 of the Combined Nomenclature — Subheadings 8543 70 10 and 8543 70 90 — Reading devices for electronic books with translation or dictionary functions)**

(2015/C 270/10)

Language of the case: German

**Referring court**

Bundesfinanzhof

**Parties to the main proceedings**

Applicant: Hauptzollamt Hannover

Defendant: Amazon EU Sàrl

**Operative part of the judgment**

The Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as amended by Commission Regulation (EC) No 861/2010 of 5 October 2010, must be interpreted as meaning that a reading device for electronic books which has a translation or dictionary function must, where that function is not its principal function, that being a matter for the national court to ascertain, be classified under subheading 8543 70 90 and not under subheading 8543 70 10.

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<sup>(1)</sup> OJ C 142, 12.5.2014.