



## Reports of Cases

### Case C-97/15

**Sprengen v Pakweg Douane BV**  
**v**  
**Staatssecretaris van Financiën**

(Request for a preliminary ruling  
from the Hoge Raad der Nederlanden)

(Reference for a preliminary ruling — Common Customs Tariff — Combined Nomenclature — Headings 8471 and 8521 — Explanatory notes — Agreement on trade in information technology products — ‘Screenplays’)

Summary — Judgment of the Court (Ninth Chamber), 14 July 2016

1. *Customs union — Common Customs Tariff — Classification of goods — Criteria — Characteristics and objective properties*
2. *Customs union — Common Customs Tariff — Tariff headings — Interpretation — Explanatory notes to the combined nomenclature — Obligation that these be consistent with the provisions of the combined nomenclature*
3. *EU law — Interpretation — Methods — Interpretation in the light of the international agreements concluded by the Union — Interpretation of Regulation No 2658/87 in the light of the Agreement on trade in information technology products*

*(Council Regulation No 2658/87, as amended by Regulations No 1549/2006 and No 1214/2007, Annex I)*

4. *Customs union — Common Customs Tariff — Tariff headings — Device whose function is to store multimedia files and to reproduce them on a television or video monitor — Classification under heading 8521 of the combined nomenclature*

*(Council Regulation No 2658/87, as amended by Regulations No 1549/2006 and No 1214/2007, Annex I)*

1. In the interests of legal certainty and ease of verification, the decisive criterion for the classification of goods for customs purposes is in general to be found in their objective characteristics and properties as defined in the wording of the relevant heading of the Combined Nomenclature and of the notes to the sections or chapters.

(see para. 32)

2. See the text of the decision.

(see para. 40)

3. Even though the provisions of an agreement such as the Agreement on trade in information technology products are not such as to create rights upon which individuals may rely directly before the courts under EU law, where the European Union has legislated in the field in question, the primacy of international agreements concluded by the European Union over provisions of secondary Community legislation means that such provisions must, so far as is possible, be interpreted in a manner that is consistent with those agreements.

(see point 48)

4. The Combined Nomenclature set out in Annex I to Regulation No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, in the versions resulting, successively, from Regulation No 1549/2006 and Regulation No 1214/2007, must be interpreted as meaning that devices such as the screenplays at issue in the main proceedings, whose function is both to store multimedia files and to reproduce them on a television or video monitor, come under heading 8521 of that nomenclature.

(see para. 53, operative part)