

### Question referred

Can Article 57(4)(g) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC<sup>(1)</sup> be interpreted as meaning that the termination of a public works contract on the ground that part of the works was subcontracted without the contracting authority's authorisation constitutes a significant or persistent deficiency in the performance of a substantive requirement under a prior public contract leading to an economic operator being excluded from participation in a public procurement procedure?

<sup>(1)</sup> OJ 2014 L 94, p. 65.

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**Request for a preliminary ruling from the Curtea de Apel Bacău (Romania) lodged on 18 April 2018 — SC Onlineshop SRL v Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală a Vămilelor**

**(Case C-268/18)**

(2018/C 249/16)

*Language of the case: Romanian*

### Referring court

Curtea de Apel Bacău

### Parties to the main proceedings

*Appellant:* SC Onlineshop SRL

*Respondents:* Agenția Națională de Administrare Fiscală (ANAF), Direcția Generală a Vămilelor

### Questions referred

1. Must the Combined Nomenclature in Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff,<sup>(1)</sup> as amended by Commission Implementing Regulation (EU) No 2016/1821 of 6 October 2016,<sup>(2)</sup> be interpreted as meaning that apparatus such as the GPS navigation system PNI S 506, at issue in the present dispute, is to be classified under tariff subheading 8526 91, subheading 8526 91 20, or heading 8528, subheading 8528 59 00, thereof?
2. Are the versions of the Combined Nomenclature, as amended, successively, by Commission Implementing Regulation (EU) No 698/2012<sup>(3)</sup> and Commission Implementing Regulation (EU) No 459/2014,<sup>(4)</sup> relevant for the purposes of determining the correct tariff classification of apparatus such as the navigation system at issue in the present dispute, in the sense that they may be applicable, by analogy, to products which are similar to the navigation system in question, and does the application by analogy of those provisions support the interpretation of the [Combined Nomenclature] provided by the customs authority?

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<sup>(1)</sup> 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).

<sup>(2)</sup> Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ 2016 L 294, p. 1).

<sup>(3)</sup> Commission Implementing Regulation (EU) No 698/2012 of 25 July 2012 concerning the classification of certain goods in the Combined Nomenclature (OJ 2012 L 203, p. 34).

<sup>(4)</sup> Commission Implementing Regulation (EU) No 459/2014 of 29 April 2014 amending certain regulations on the classification of goods in the Combined Nomenclature (OJ 2014 L 133, p. 43).

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