

Reference for a preliminary ruling from the Tribunal d'instance du VII^{ème} arrondissement de Paris (France), lodged on 2 August 2007 — Kip Europe SA, KIP UK Ltd, Caretrex Logistiek BV, Utax GmbH v Administration des douanes — Direction générale des douanes et droits indirects

(Case C-362/07)

(2007/C 269/42)

Language of the case: French

Referring court

Tribunal d'instance du VII^{ème} arrondissement de Paris

Parties to the main proceedings

Applicants: Kip Europe SA, Kip UK Ltd, Caretrex Logistiek BV, Utax GmbH

Defendant: Administration des douanes — Direction générale des douanes et droits indirects

Questions referred

1. Does the copy function of a multifunction apparatus of the kind described in these proceedings, designed to operate through a direct connection or a network with one or more computers, but capable, as regards the copying function only, of operating autonomously, constitute a 'specific function other than data processing' within the meaning of Note 5(E) to Chapter 84 of the Combined Nomenclature?
2. In the event of an affirmative answer to the first question, does the existence of that specific function, which is expressly acknowledged not to give the product its essential character, mean that classification in Chapter 84, pursuant to Note 5(E), is to be excluded, despite the existence of printing and scanner functions associated with data processing?
3. If that is the case, and in relation to equipment made up of three materially distinct modules (printer, scanner and computer), should the classification not be made on the basis of General Rule 3(b)?
4. More generally, on a correct interpretation of the Harmonised System and of the Combined Nomenclature, must printers of the kind described in this procedure be classified under heading 8471 60 or 9009 12 00?
5. Is it not the case that Commission Regulation (EC) No 400/2006 of 8 March 2006 ⁽¹⁾ is invalid, in particular because it is contrary to the Harmonised System, to the Combined Nomenclature and to Rules 1 and 3(b) of the General Rules for the Interpretation of the Harmonised System and the Combined Nomenclature, in so far as it relies on the concept of a 'function that gives the apparatus its

essential character' and its effect would be to classify printers of the kind described under heading 9009 12 00?

⁽¹⁾ Commission Regulation (EC) No 400/2006 of 8 March 2006 concerning the classification of certain goods in the Combined Nomenclature (OJ 2006 L 70, p. 9).

Reference for a preliminary ruling from the Tribunal d'instance du VII^{ème} arrondissement de Paris (France), lodged on 2 August 2007 — Hewlett Packard International SARL v Administration des douanes — Direction générale des douanes et droits indirects

(Case C-363/07)

(2007/C 269/43)

Language of the case: French

Referring court

Tribunal d'instance du VII^{ème} arrondissement de Paris

Parties to the main proceedings

Applicant: Hewlett Packard International SARL

Defendant: Administration des douanes — Direction générale des douanes et droits indirects,

Questions referred

1. Does the copy function of a multifunction apparatus of the kind described in these proceedings, designed to operate through a direct connection or a network with one or more computers, but capable, as regards the copying function only, of operating autonomously, constitute a 'specific function other than data processing' within the meaning of Note 5(E) to Chapter 84 of the Combined Nomenclature?
2. In the event of an affirmative answer to the first question, does the existence of that specific function, which is expressly acknowledged not to give the product its essential character, mean that classification in Chapter 84, pursuant to Note 5(E), is to be excluded despite the existence of printing and scanner functions associated with data processing?
3. If that is the case, and in relation to equipment made up of two materially distinct modules (printer and scanner), should the classification not be made on the basis of General Rule 3(b)?