

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2017/1977**of 26 October 2017****repealing Implementing Regulation (EU) No 876/2014 concerning the classification of certain goods in the Combined Nomenclature**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ⁽¹⁾, and in particular Articles 57(4) and 58(2) thereof,

Whereas:

- (1) By Implementing Regulation (EU) No 876/2014 ⁽²⁾, the Commission classified a portable battery-operated apparatus for capturing and recording still and video images under CN code 8525 80 99 as other video camera recorders.
- (2) In its judgment in Joined Cases C-435/15 and C-666/15 ⁽³⁾, the Court of Justice ruled that Implementing Regulation (EU) No 876/2014 is invalid.
- (3) For reasons of legal certainty, provisions which have been declared invalid by the Court of Justice should be formally removed from the legal order of the Union.
- (4) Implementing Regulation (EU) No 876/2014 should therefore be repealed.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) No 876/2014 is repealed.

*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.⁽¹⁾ OJ L 269, 10.10.2013, p. 1.⁽²⁾ Commission Implementing Regulation (EU) No 876/2014 of 8 August 2014 concerning the classification of certain goods in the Combined Nomenclature (OJ L 240, 13.8.2014, p. 12).⁽³⁾ Judgment of the Court of Justice of 22 March 2017, *GROFA and others*, C-435/15 and C-666/15, ECLI:EU:C:2017:232.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 26 October 2017.

*For the Commission,
On behalf of the President,
Stephen QUEST
Director-General
Directorate-General for Taxation and Customs Union*
