



Reports of Cases

Judgment of the Court (Seventh Chamber) of 5 March 2015 — Vario Tek

(Case C-178/14)¹¹

(Reference for a preliminary ruling — Customs union and Common Customs Tariff — Combined nomenclature — Tariff classification — Heading 8525 80 — Television cameras, digital cameras and video camera recorders — Subheadings 8525 80 91 and 8525 80 99 — Video cameras integrated into sports goggles — ‘Optical zoom’ function — Recording of files from external sources)

1. *Questions referred for a preliminary ruling — Jurisdiction of the Court — Limits — Classification of goods under tariff headings in the Common Customs Tariff (Art. 267 TFEU) (see para. 18)*
2. *Customs union — Common Customs Tariff — Tariff headings — Video cameras without optical zoom integrated into sports goggles — Classification in subheadings 8525 80 91 and 8525 80 99 of the Combined Nomenclature — Included (Council Regulation No 2658/87, Annex I) (see paras. 21-28, operative part 1)*
3. *Customs union — Common Customs Tariff — Tariff headings — Video cameras without optical zoom integrated into sports goggles — Possibility to record and store on an interchangeable storage medium video and audio files from an external source — Recording which may be made independently and without relying on external materials or software — Classification in subheading 8525 80 91 of the Combined Nomenclature — Not included (Council Regulation No 2658/87, Annex I) (para. 35-37, operative part 2)*

Operative part

1. 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, in the version resulting from Commission Regulation (EU) No 1006/2011 of 27 September 2011, must be interpreted as meaning that the fact that video cameras integrated into sport goggles, such as those at issue in the main proceedings, do not have an ‘optical zoom’ function, does not prevent their classification under subheadings 8525 80 91 and 8525 80 99 of that nomenclature.

¹¹ — OJ C 223, 14.7.2014.

2. The Combined Nomenclature in Annex I to Regulation No 2658/87, in the version resulting from Regulation No 1006/2011, must be interpreted as meaning that the fact that video cameras integrated in sports goggles, such as those at issue in the main proceedings, offer the possibility to record and store on an interchangeable storage medium video and audio files from an external source precludes their classification under subheading 8525 80 91 of that nomenclature if that recording may be made independently and without relying on external materials or software.