

**Question referred**

Must the first sentence of Article 24(1) of Regulation (EU) No 1215/2012<sup>(1)</sup> be interpreted as meaning that a contract which is concluded between a private individual and a commercial lessor of holiday homes in relation to the short-term letting of a bungalow in a holiday park operated by the lessor, and which provides for cleaning at the end of the stay and the provision of bed linen as further services in addition to the mere letting of the bungalow, is subject to the exclusive jurisdiction of the State in which the rented property is situated, irrespective of whether the holiday bungalow is owned by the lessor or by a third party?

<sup>(1)</sup> Regulation (EU) No 1215/2012 of the European Parliament and of the Council of 12 December 2012 on jurisdiction and the recognition and enforcement of judgments in civil and commercial matters (recast) (OJ 2012 L 351, p. 1).

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**Request for a preliminary ruling from the Corte suprema di cassazione (Italy) lodged on 27 July 2022 — Agenzia delle Dogane e dei Monopoli v Girelli Alcool Srl**

(Case C-509/22)

(2022/C 389/10)

*Language of the case: Italian*

**Referring court**

Corte suprema di cassazione

**Parties to the main proceedings**

*Applicant:* Agenzia delle Dogane e dei Monopoli

*Defendant:* Girelli Alcool Srl

**Questions referred**

1. First, should the concept of unforeseeable circumstances giving rise to losses under duty suspension arrangements, within the meaning of Article 7(4) of Directive 2008/118/EC,<sup>(1)</sup> be understood, in the same way as force majeure, as abnormal and unforeseeable circumstances extraneous to the authorised warehousekeeper, which, in spite of the exercise of all due care, were objectively outside the warehousekeeper's control?
2. Furthermore, to exclude liability in the event of unforeseeable circumstances, is the care exercised in taking the necessary precautions to avoid the harmful act relevant, and if so, to what extent?
3. Subject to the first two questions, is a provision such as Article 4(1) of decreto legislativo 26 ottobre 1995 n. 504 (Legislative Decree No 504 of 26 October 1995), which equates ordinary negligence (by the same person or by third parties) with unforeseeable circumstances and force majeure, compatible with the provisions of Article 7(4) of Directive 2008/118/EC, which mentions no other conditions, particularly as regards the 'fault' of the perpetrator or active participant?
4. Lastly, can the expression 'or as a consequence of authorisation by the competent authorities of the Member State', also contained in Article 7(4), be understood as the possibility for the Member State to identify another general category (slight negligence) that might have a bearing on the definition of release for consumption in the event of destruction or loss of the product, or does that expression preclude a clause of that type, it having to be understood, rather, as referring to specific cases that are individually authorised or otherwise identified by precedents in which the objective elements are defined?

<sup>(1)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ 2009 L 9, p. 12).

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