

2. Article 201(3) of Regulation No 2913/92, as amended by Regulation No 2700/2000, must be interpreted as meaning that the concept of a 'debtor' of the customs debt, within the meaning of that article, covers the natural person who has been closely and knowingly involved in the design and artificial construction of a structure of commercial transactions, such as that at issue in the case in the main proceedings, which had the effect of reducing the amount of the import duties legally owed, although that natural person has not himself communicated the false information which had served as the basis for drawing up the customs declaration, where it appears from the facts that that person had or ought reasonably to have known that the transactions concerned by that structure had been carried out not in the ordinary course of trade, but solely for the purpose of improperly benefiting from the advantages provided for by Union law. In that regard it is irrelevant that the person concerned designed and artificially constructed that structure only after he had obtained the guarantee of its lawfulness from customs experts.
3. Article 221(4) of Regulation No 2913/92, as amended by Regulation 2700/2000, must be interpreted as meaning that the fact that, in circumstances such as those at issue in the case in the main proceedings, the customs debt on importation is incurred, in accordance with Article 201(1) thereof, through the release for free circulation of goods liable to import duties, is not such, in itself, as to exclude the possibility of communicating to the debtor the amount of import duties owed on such goods after the expiry of the period laid down in Article 221(3) of that regulation, as amended.

⁽¹⁾ OJ C 86, 20.3.2017.

Judgment of the Court (Ninth Chamber) of 19 October 2017 (request for a preliminary ruling from the Finanzgericht Hamburg — Germany) — Lutz GmbH v Hauptzollamt Hannover

(Case C-556/16) ⁽¹⁾

(Reference for a preliminary ruling — Regulation (EEC) No 2658/87 — Customs Union — Common Customs Tariff — Tariff classification — Combined Nomenclature — Tariff headings — Subheading 6212 20 00 (Panty girdles) — Explanatory Notes to the Combined Nomenclature — Explanatory Notes to the Harmonised System)

(2017/C 424/16)

Language of the case: German

Referring court

Finanzgericht Hamburg

Parties to the main proceedings

Applicant: Lutz GmbH

Defendant: Hauptzollamt Hannover

Operative part of the judgment

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, as amended by Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012, must be interpreted as meaning that knickers characterised by reduced horizontal elasticity, but which do not contain inelastic elements incorporated into them, may be classified under subheading 6212 20 00 of the Combined Nomenclature if an examination establishes that they have substantially reduced horizontal elasticity in order to support the human body and create a slimming effect on the silhouette.

⁽¹⁾ OJ C 38, 6.2.2017.