

**Form of order sought**

The applicant claims that the General Court should:

- annul the contested decision;
- recognise and declare the applicant's right to the remission of the customs duties in the amount of EUR 2 453 003.38 imposed on it in the assessment decision of 27 June 2011 of the Dependencia Regional de Aduanas e Impuestos Especiales de la delegación Especial de Cataluña (Regional Customs and Excise Office, Catalonia), under the tax heading 'Community external tariff', in respect of the financial years 2006, 2007 and 2008, and
- order the defendant to pay the costs and expenses in this action for annulment.

**Pleas in law and main arguments**

The applicant in the present proceedings seeks the annulment of the Commission decision of 15 April 2014 (File REM 02/2012) refusing it remission of customs duties imposed on import operations of 'flavoured or coloured sugar syrups' originally declared as processed in Andorra, operations in which it acted as customs agent and indirect representative of the importer.

In support of its action, the applicant relies on two pleas in law.

1. First plea in law, alleging infringement of Article 239 of the Customs Code, as a result of the Commission's error in its assessment of the special situation and failure to assess the facts relevant to the decision.
  - In that regard, it is argued that (i) the customs agent was unaware of the manufacturing process of the imported product, which was the decisive factor in requiring the payment of the customs duties, (ii) the importer's operations were complex and were concealed from the customs agent, (iii) the Spanish customs authorities did not inform the latter of their suspicions concerning the importer's conduct, nor did they adopt any form of precautionary measure, (iv) the EUR-1 certificates by which the imports were covered were approved on two occasions by the Andorran authorities and (v) even the first analyses of the Spanish customs authorities confirmed that the products were entitled to preferential treatment.
2. Second plea in law, alleging infringement of Article 239 of the Community Customs Code, since there was no 'deception' or 'obvious negligence' which would exclude the remission of duty claimed.
  - The applicant states in that regard that the Commission simply lists a series of possible actions which the customs agent could allegedly have taken and which could have led it to call in question the lawfulness of the import operations. However, it cannot in any case be inferred from this that there was any 'deception' or 'obvious negligence' on the part of the customs agent, and the remission of duty is not therefore precluded.
  - The applicant also stresses the good faith and diligence displayed by the customs agent at all times.

---

**Order of the General Court of 22 May 2014 — BSA v OHIM — Loblaws (PRÉSIDENT)****(Case T-420/09) <sup>(1)</sup>****(2014/C 315/116)***Language of the case: French*

The President of the Sixth Chamber has ordered that the case be removed from the register.

---

<sup>(1)</sup> OJ C 312, 19.12.2009.

---